

# Georgia Income Tax Forms 500 and 500EZ For 1999



# GET YOUR REFUND WITHIN 21 DAYS BY FILING ELECTRONICALLY SEE PAGE 3 FOR ELECTRONIC FILING INFORMATION

#### FROM THE COMMISSIONER

Electronic filing continues to be extremely popular. We thank all 661,000 of you who filed your income tax return electronically last year, making Georgia the national leader in the joint electronic filing program for the 1998 tax year. We encourage you to again file electronically this year. It has significant advantages over paper filing including faster processing, fewer errors, and much faster delivery of your refund. This year we have expanded electronic filing to include part-year and nonresident returns. Returns may be filed electronically in one of two ways. You may use a preparer who is a registered electronic returns originator (ERO) or you may choose to file on line by following the instructions found our website: http://www2.state.ga.us/departments/dor.

Should you have any questions about your return, we have taxpayer assistance representatives in our eleven regional offices whose telephone numbers appear on Page 18. You may also find the Georgia Department of Revenue website helpful in explaining frequently asked questions and in providing additional helpful information. Finally, please take a minute to double check your return to avoid delays in processing and the delivery of your income tax refund.

Our mission is to serve you in a prompt, courteous and professional manner. We welcome your comments and suggestions on how we may be of further assistance to you.

T. Jerry Jackson Commissioner

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# NEW DEVELOPMENTS, REMINDERS AND HINTS FOR TAX YEAR 1999

<u>Label</u> Your label is inside the back cover. **Do not use the** label if the information shown is no longer correct.

Retirement Income Exclusion The retirement income exclusion is increased to \$13,000, effective January 1, 1999.

<u>Self Employed</u> If a self employed individual takes a social security credit as provided in IRC Section 38, you are allowed a deduction equal to the credit. The adjustment is made on page 3, Schedule 1, line 9 of Form 500 and is effective January 1, 1999.

Self Employed Health Care Deduction House Bill 1116 enacted a provision to allow a self employed person to deduct 100% of the cost of health care insurance for the taxpayer, spouse and dependents of the taxpayer. The adjustment is on page 3, Schedule 1, line 9 of Form 500 and is effective for tax years beginning on or after January 1, 1999.

Innocent Spouse Relief House Bill 56 enacted a provision for joint and several liabilities commonly known as innocent spouse. The provision is effective for tax years beginning on or after January 1, 1999. If you qualify under Federal Innocent Spouse Rules, you may qualify under this provision.

Individual Retirement Accounts The provisions concerning the taxability and conversions from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Form 500ES Form 500ES is included in this booklet and can be used to file estimated tax. If you use it, be sure to check the correct box so your payment will be applied to the correct account. After filing Form 500ES, you will receive a coupon booklet for future estimate payments.

**Form IT-560** Form IT-560 is included in this booklet and should be used to make prepayment of the tax when filing under an extension of time for filing. See page 6 of this booklet for further instructions.

TO OBTAIN MORE INFORMATION ON THE ABOVE ITEMS, SEE PAGE 18 FOR TAXPAYER ASSISTANCE TELEPHONE NUMBERS.

#### **FEDERAL RETIREE REFUNDS**

Federal retirees who are receiving refunds for tax years 1985 through 1988 under House Bill 3 or 90 are exempt from paying Georgia income tax on the interest received with these refunds. (See Line 9 instructions on page 7 regarding subtracting it from the Federal Adjusted Gross Income.)

#### **INSTALLMENT PAYMENTS**

If you cannot pay the full amount due as shown on the return you file, you may ask to make monthly installment payments. Note, however, that interest and late payment penalties will apply to any amount not paid by April 17, 2000, even if your request to make installment payments is granted. Before requesting an installment agreement, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 17, 2000. When you receive a bill for the balance due, submit a written request for an installment payment plan to

the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

**Federal Audit.** Whenever a Federal audit or other Federal adjustment results in a change in your net income, you are required to furnish a copy of the results to the Georgia Income Tax Division. See page 6 for details.

Include your Social Security Number on any correspondence or payments made to the Georgia Income Tax Division.

**Filing Dates.** Calendar year taxpayers for 1999 are required to file on or before April 17, 2000. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

#### **TAX TIPS**

- If you or your spouse is 62 years of age or permanently disabled, see page 7 of the instructions for the retirement income exclusion.
- All claims for low income tax credit for the 1999 tax year including any amended claims must be filed on or before December 31, 2000.
- **3.** Do not use Form 500X as an original return. Form 500X is used to amend a previously filed tax return.
- You <u>are not</u> required to submit 1099 statements with your Georgia Individual Income Tax return unless Georgia tax has been withheld.
- 5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
  - a. Georgia regulations require that Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
  - All time excluded must be actual time worked outside Georgia.
  - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

#### **REMINDERS**

It is important that all information reported on your tax return is correct and readable. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide to completing this year's return. If you need help with the instructions, call Taxpayer Assistance (phone numbers are on page 18).

Incorrect or omitted Social Security Numbers and names will delay the processing of your return. Verify that your name(s) and Social Security Number(s) are correct on your return.

**PLEASE NOTE:** Forms are designed for imaging. Whether you type or write in the information, use **black ink**. Be sure to stay within the squares and be sure all information is readable. **Do not use extra fine point pen.** 

#### **PLEASE**

- Verify your Social Security Number
- Recheck your math
- Sign return
- Attach W-2 forms

SENDING YOUR RETURN CERTIFIED MAIL WILL NOT EXPEDITE THE PROCESSING OF YOUR REFUND.

# NONGAME-ENDANGERED WILDLIFE CONSERVATION FUND

#### **Give Wildlife a Chance**

You can donate part of your tax refund to the Wildlife Conservation Fund or if you owe additional tax, you may add a donation to the amount you pay with the return. Indicate the amount on line 6, Form 500EZ or line 27, Form 500, to make your tax-deductible donation to the Wildlife Conservation Fund. Contributions may also be sent directly to the Wildlife Conservation Fund, Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029.

#### **GIVE TO CHILDREN AND ELDERLY IN NEED**

You can make a tax deductible gift to the Children and Elderly Fund by donating part of your tax refund or by adding your gift to the amount you pay with the return. Indicate the amount on line 7, Form 500EZ or line 28, Form 500. You may also send a contribution to the Georgia Fund for Children and Elderly, Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142.

# **ELECTRONIC FILING**GET YOUR REFUND IN 21 DAYS

- The Department will accept electronic transmission of refund returns through Federal/State Electronic Filing Program for:
  - 1. Full year residents
  - 2. Part-year residents ⇒
  - 3. Nonresidents



- There are two ways to file your return electronically with Georgia:
  - You can have your taxes prepared by a professional who is a registered electronic returns originator (ERO) with the IRS and State of Georgia.
  - If you are interested in filing "online" from your PC, please refer to our web page at http://www2.state.ga.us/departments/dor for filing instructions and the web addresses of the companies who offer online filing.
- Either way you choose, you must transmit both your federal and state returns at the same time.
- You may receive your refund by check or direct deposit.
- The benefit of electronic filing is that you will receive your refund faster.
- Refunds filed electronically will normally be issued within 21 days.

#### **COMMON MISTAKES THAT WILL DELAY YOUR REFUND**

- 1. Using a previous year's form instead of the current year.
- 2. Not entering your spouse's name and/or social security number if you are filing a joint return.
- 3. Not completing the name, social security number, address, residency code, and filing status. Be sure to check only one residency code and filing status.
- 4. Line 6: Leaving line blank, not listing the dependents, or listing an incorrect number of dependents.
- 5. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
- 6. Line 11 and 12: Entering an amount for both standard and itemized deductions.
- 7. Line 14: Not entering the number of exemptions from line 6 on this line.
- 8. Line 15: Not entering an amount on this line. Part-year residents and nonresidents should also enter an amount.
- 9. Line 19: Entering social security tax withheld or other state or Federal income tax withheld instead of Georgia tax withheld.
- 10. Line 24 or 25: Not entering either the balance due (line 24) or the overpayment amount (line 25).
- 11. Line 30 or 31: Not entering either the balance due (line 30) or the refund (line 31).
- 12. Not rechecking your calculations including the tax rate.
- 13. Placing zeros on lines that are not being used.
- 14. Using Form 500 EZ if you are not single. Taxpayers other than single individuals should use Form 500.
- 15. Not attaching all of your W-2's.
- 16. Not attaching copies of other states' tax returns if you claim another state tax credit.
- 17. Mailing your Georgia return to the Internal Revenue Service.
- 18. Attaching a check to a refund return.
- 19. Not using the correct tax table.

# **FORM 500EZ INSTRUCTIONS**

#### WHO CAN USE FORM 500EZ?

#### **YOU CAN IF:**

- 1. Your filing status is single.
- 2. Your income does not exceed \$99,999.
- 3. You are a full year Georgia resident.
- 4. You do not claim any dependents.
- 5. You do not itemize deductions.
- 6. You are not 65 or older or blind.
- 7. You had wages, salaries, tips, dividends and interest income only.
- 8. You do not have any credits except tax withheld.
- 9. You do not have any adjustments to Federal Adjusted Gross Income.

# DO NOT USE FORM 500EZ IF YOU QUALIFY FOR THE LOW INCOME CREDIT. REFER TO THE INSTRUCTIONS FOR FORM 500.

# 1999 FORM 500EZ INSTRUCTIONS

- **LINE 1.** Enter the <u>adjusted gross income</u> shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- **LINE 2.** Use the tax table on the back of 1999 Form 500EZ to find your tax. Remember that your standard deduction and personal exemption are included in the tax table.
- **LINE 3.** Enter the amount of Georgia tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 form described as <u>State Income Tax-GA</u>. Remember to attach your W-2 statement to your return.
- LINE 4. If line 2 is larger than line 3, subtract line 3 from line 2. This is the amount you owe.
- **LINE 5.** If line 3 is larger than line 2, subtract line 2 from line 3. **This is the amount of your overpayment.**
- **LINES 6 and 7.** Enter the amount(s) you wish to contribute.
- **LINE 8.** Add line 6 and line 7 and enter your total here.
- **LINE 9.** Add line 4 and line 8. Make your check for this amount payable to the **GEORGIA INCOME TAX DIVISION**.
- **LINE 10.** Subtract line 8 from line 5. This is your **NET REFUND**.

# 1999 FORM 500EZ

**GEORGIA SHORT** INCOME TAX RETURN

SINGLE FULL-YEAR RESIDENT



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2. YO	2. Your income does not exceed \$99,999. 3. You are a full-year Georgia resident.  COMPLETING YOUR RETURN  1. You do not claim any dependents.							

- 4. You do not claim any dependents.
  5. You do not itemize deductions.
  6. You are not 65 or over, or blind.
  7. You had wages, salaries, tips, dividends and interest income only.
  8. You do not have any credits except tax withheld.
  9. You do not have any adjustments to Federal Adjusted Gross Income.
  10. You do not qualify for the Low Income Tax Credit.
- 1. Use label only if correct. If not, print or type name, address and social security number.
  2. Keep numbers inside boxes.
  3. Do not use dollar signs.
  4. Round off figures for easier computations.
  5. Do not attach a copy of your federal return.
  6. The standard deduction and personal exemption are computed in the tax table.

# 1999 TAX TABLE FOR 500EZ FILERS ONLY

YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

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12,700 12,800 12,800 12,900 12,900 13,000 13,000	275 281 287	24,700 24,800 24,800 24,900 24,900 25,000 25,000	995 1,001 1,007	36,700 36,800 36,900 <b>37,0</b> 0	36,800 36,900 37,000	1,715 1,721 1,727	48,700 48,800 48,900 <b>49,0</b>	48,800 48,900 49,000	2,435 2,441 2,447	60,700 6 60,800 6 60,900 6	60,800 60,900 61,000	3,155 3,161 3,167	72,700 72,80 72,800 72,90 72,900 73,00 <b>73,000</b>	0 3,875 0 3,881 0 3,887	84,700 84,800 84,800 84,900 84,900 85,000	4,595 4,601 4,607	96,700 96,800 96,800 96,900 96,900 97,000 97,000	5,315 5,321 5,327
13,000 13,100 13,100 13,200 13,200 13,300 13,300 13,400 13,400 13,500	293 299 305 311 317	25,000 25,100 25,100 25,200 25,200 25,300 25,300 25,400 25,400 25,500	1,013 1,019 1,025 1,031 1,037	37,100 37,200 37,300 37,400	37,100 37,200 37,300 37,400 37,500	1,733 1,739 1,745 1,751 1,757	49,000 49,100 49,200 49,300 49,400	49,100 49,200 49,300 49,400 49,500	2,453 2,459 2,465 2,471 2,477	61,100 6 61,200 6 61,300 6 61,400 6	51,100 51,200 51,300 51,400 51,500	3,173 3,179 3,185 3,191 3,197	73,000 73,10 73,100 73,20 73,200 73,30 73,300 73,40 73,400 73,50	0 3,899 0 3,905 0 3,911 0 3,917	85,000 85,100 85,100 85,200 85,200 85,300 85,300 85,400 85,400 85,500	4,619 4,625 4,631 4,637	97,000 97,100 97,100 97,200 97,200 97,300 97,300 97,400 97,400 97,500	5,333 5,339 5,345 5,351 5,357
13,500 13,600 13,600 13,700 13,700 13,800 13,800 13,900 13,900 14,000	323 329 335 341 347	25,500 25,600 25,600 25,700 25,700 25,800 25,800 25,900 25,900 26,000	1,043 1,049 1,055 1,061 1,067	37,600 37,700 37,800 37,900	37,600 37,700 37,800 37,900 38,000	1,763 1,769 1,775 1,781 1,787	49,500 49,600 49,700 49,800 49,900	49,600 49,700 49,800 49,900 50,000	2,483 2,489 2,495 2,501 2,507	61,600 6 61,700 6 61,800 6 61,900 6	51,600 51,700 51,800 51,900 52,000	3,203 3,209 3,215 3,221 3,227	73,500 73,60 73,600 73,70 73,700 73,80 73,800 73,90 73,900 74,00	0 3,929 0 3,935 0 3,941	85,500 85,600 85,600 85,700 85,700 85,800 85,800 85,900 85,900 86,000	4,649 4,655 4,661	97,500 97,600 97,600 97,700 97,700 97,800 97,800 97,900 97,900 98,000	5,363 5,369 5,375 5,381 5,387
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14,900 15,000 15,000 15,000 15,100 15,100 15,200	407 413 419 425	27,000 27,000 27,000 27,100 27,100 27,200	1,127 1,133 1,139	38,900 39,000 39,000 39,100	39,000 39,100 39,200	1,847 1,853 1,859	50,900 51,000 51,100	51,000 00 51,100 51,200	2,573 2,579	62,900 6 63,000 6 63,100 6	0 33,100 33,200	3,287 3,293 3,299	75,000 75,000 75,000 75,100 75,100 75,20	0 4,007 0 4,013 0 4,019	86,900 87,000 87,000 87,000 87,100 87,100 87,200	0 4,733 4 739	98,900 99,000 99,000 99,000 99,100 99,100 99,200	5,447 5,453 5,459
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15,800 15,900 15,900 16,000 16,000 16,000 16,100	461 467 473	27,800 27,900 27,900 28,000 28,000 28,000 28,100	1,181 1,187	39,800 39,900 40,000	39,900 40,000 <b>00</b> 40,100	1,901 1,907	51,800 51,900 52,000	51,900 52,000 00 52,100	2,621 2,627	63,800 6 63,900 6 64,000 6	33,900 64,000 0 64,100	3,329 3,335 3,341 3,347	75,800 75,90 75,900 76,00 <b>76,000</b> 76,000 76,10	0 4,061 4,067 0 4,073	87,800 87,900 87,900 88,000 88,000 88,000 88,100	4,781 4,787 4,787	99,800 99,900 99,900 99,999	5,501 5,507
16,100 16,200 16,200 16,300 16,300 16,400 16,400 16,500 16,500 16,600	479 485 491 497 503	28,100 28,200 28,200 28,300 28,300 28,400 28,400 28,500 28,500 28,600	1,199 1,205 1,211 1,217 1,223	40,100 40,200 40,300 40,400 40,500	40,200 40,300 40,400 40,500 40,600	1,919 1,925 1,931 1,937 1,943	52,100 52,200 52,300 52,400 52,500	52,200 52,300 52,400 52,500 52,600	2,639 2,645 2,651 2,657 2,663	64,100 6 64,200 6 64,300 6 64,400 6 64,500 6	64,200 64,300 64,400 64,500 64,600	3,359 3,365 3,371 3,377 3,383	76,100 76,20 76,200 76,30 76,300 76,40 76,400 76,50 76,500 76,60	0 4,079 0 4,085 0 4,091 0 4,097 0 4,103	88,100 88,20 88,200 88,30 88,300 88,40 88,400 88,50 88,500 88,60	4,799 4,805 4,811 4,817 4,823		
16,600 16,700 16,700 16,800 16,800 16,900 16,900 17,000	509 515 521 527	28,600 28,700 28,700 28,800 28,800 28,900 28,900 29,000	1,229 1,235 1,241 1,247	40,700 40,800	40,700 40,800 40,900 41,000	1,949 1,955 1,961 1,967	52,600 52,700 52,800 52,900	52,700 52,800 52,900 53,000	2,669 2,675 2,681 2,687	64,700 6 64,800 6	64,700 64,800 64,900 65,000	3,389 3,395 3,401 3,407	76,600 76,70 76,700 76,80 76,800 76,90 76,900 77,00	0 4,115 0 4,121	88,600 88,700 88,700 88,800 88,800 88,900 88,900 89,000	4,835 4,841		

**OVERPAYMENTS** 

**PAYMENTS AND OTHER** 

# 1999 FORM 500EZ

**GEORGIA SHORT** INCOME TAX RETURN

SINGLE FULL-YEAR RESIDENT FILERS WITH NO DEPENDENTS



0144050111

		DITIONAL EXEMPTIONS BLACK INK ONLY								
USE (	GEOF	RGIA LABEL IF CORRECT								
01	HER	RWISE PRINT OR TYPE					DEPARTME	NT USE O	NLY	
( N/	ME	(FIRST) (M)	SOCIAL SECU	JRITY NUMB	ER	i.	DEPART	TMENT US	E ONLY	
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CI	TY		STATE	COUNTRY I	F FOREIGN		ZIP	CODE		
	-	ISE THIS FORM ONLY IF YOU MEE	T CONDITION	e i ieter	IN BOY	INLLO	WEDIEET	CODNI	ED	
_		I	CONDITION	3 LISTEL		IIV LO		CONIN		
	1	Write the Federal Adjusted Gross Income, fron	n Federal Form 1040	DEZ,		. $\square$	DOLLARS		CENTS	
S.E.		1040, or 1040A (Cannot exceed \$99,999 to use Be sure to use Federal Adjusted Gross Income	e this form)	le Income o	1 <b>&gt;</b>		└─ , └─┴	<b></b>		
H	2	Find the tax on the amount on Line 1. Use the								
NT(S			Ψ	,	┵					
EME F W	3	Georgia income tax withheld (Attach withholdi side of form as requested)	3 <b>&gt;</b>	\$		_				
STATI OP C	4	If Line 2 is larger than Line 3, subtract Line 3 f	If Line 2 is larger than Line 3, subtract Line 3 from Line 2.							
NG N		THIS IS THE AMOUNT OF TAX YOU OWE			4 ≻	\$	∟,∟∟	┸┛╻		
S S S	5	If Line 3 is larger than Line 2, subtract Line 2 f	¢							
돌 동		THIS IS THE AMOUNT OF YOUR OVERPAYME	Ф	,	ا • لـــــــــــــــــــــــــــــــــــ					
₩	6	Georgia Wildlife Conservation Fund (No gift less than \$1.00 can be processed)	EVON	1-	6 ≻	\$				
× ATO T	_	FL GP	DY O			Ψ				
S F F F	7	Georgia Children and Elderly Fund (No gift less than \$1.00 can be processed)	р,		7 <b>&gt;</b>	\$	∟,∟∟	┸┛╻		
3GIA		MILENNE			•	<b>A</b>				
GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE. IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORMS.	8	Add Line 6 and Line 7 and enter total here			8	\$	,	┸		
I 또 스	9	Add Line 4 and Line 8. Make check for this an GEORGIA INCOME TAX DIVISION	nount payable to		9	\$	$\square$ , $\square$			
ATTAC		STATE USE ONLY ➤								
	10	Subtract Line 8 from Line 5. THIS IS YOUR NE	T REFUND		10	\$	□,∟∟	Ш.,		
		Under penalty of perjury, I declare that I examined the belief it is true, correct and complete.	is return, including acc	companying sc	chedules and	statement	s, and to the best	of my knov	vledge and	
SIGN YOUF	<b>&gt;</b>	Signature		Date		Phon Dayti	e Number me			
RETU		Signature Of Preparer If Other Than Taxpayer		Date			ification Numbe	r		
		Georgia Public Revenue Code Section 48-2-31 requires					free of any expens	e to the Sta	te of Georgia	
		USE FORM 500EZ IF: ing status is single.	ADDRESS:	P.O. BOX 7403 ATLANTA, GEO	80					
2. Y	our inc	ing status is single. come does not exceed \$99,999. e a full-vear Georgia resident.	COMPLETI	NG YOUR RET						

- You are a full-year Georgia resident.
   You do not claim any dependents.
   You do not itemize deductions.
   You are not 65 or over, or blind.
   You had wages, salaries, tips, dividends and interest income only.
   You do not have any credits except tax withheld.
   You do not have any adjustments to Federal Adjusted Gross Income.
   You do not qualify for the Low Income Tax Credit.

- COMPLETING YOUR RETURN

  1. Use label only if correct. If not, print or type name, address and social security number.

  2. Keep numbers inside boxes.

  3. Do not use dollar signs.

  4. Round off figures for easier computations.

  5. Do not attach a copy of your federal return.

  6. The standard deduction and personal exemption are computed in the tax table.

### 1999 TAX TABLE FOR 500EZ FILERS ONLY

YOUR STANDARD DEDUCTION AND EXEMPTION ARE BUILT INTO THIS TABLE

If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -		If You are Filing Form 500EZ and Line 1 is -	
At Less Least Than	Your Tax is -	But At Less Least Than	Your Tax is -	At Less Least Than 29,000	Your Tax is -	But At Less Least Than 41,000	Your Tax is -	At Less Least Than 53,000	Your Tax is -	But At Less Least Than 65,000	Your Tax is -	At Less Least Than 77,000	Your Tax is –	But At Less Least Than 89,000	Your Tax is -
5,000 5,100 5,100 5,200 5,200 5,300 5,300 5,400 5,500 5,500 5,500 5,600 5,700 5,800 5,800 5,900 6,900 6,000	0 1 2 3 4 5 6 7 9	17,000 17,100 17,100 17,100 17,200 17,300 17,300 17,400 17,500 17,500 17,500 17,700 17,700 17,800 17,900 17,900 18,000 18,000 18,000 18,000	533 539 545 551 557 563 569 575 581 587	29,000 29,100 29,100 29,200 29,200 29,300 29,300 29,400 29,400 29,500 29,500 29,600 29,600 29,700 29,700 29,800 29,800 29,900 29,900 30,000 30,000	1,253 1,259 1,265 1,271 1,277 1,283 1,289 1,295 1,301 1,307	41,000 41,100 41,100 41,200 41,200 41,300 41,300 41,400 41,400 41,500 41,500 41,600 41,600 41,700 41,700 41,800 41,800 41,900 41,900 42,000 42,000	1,973 1,979 1,985 1,991 1,997 2,003 2,009 2,015 2,021 2,027	53,000 53,100 53,100 53,200 53,200 53,300 53,300 53,400 53,400 53,500 53,500 53,600 53,600 53,700 53,700 53,800 53,800 53,900 53,900 54,000	2,693 2,699 2,705 2,711 2,717 2,723 2,723 2,729 2,735 2,741 2,747	65,000 65,100 65,100 65,200 65,200 65,300 65,300 65,400 65,500 65,500 65,500 65,600 65,700 65,800 65,800 65,900 65,900 66,000	3,413 3,419 3,425 3,431 3,437 3,443 3,449 3,455 3,461 3,467	77,000 77,100 77,100 77,200 77,200 77,300 77,300 77,400 77,500 77,600 77,500 77,600 77,700 77,800 77,800 77,900 77,900 78,000 78,000 78,000	4,133 4,139 4,145 4,151 4,157 4,163 4,169 4,175 4,181 4,187	89,000 89,100 89,100 89,200 89,200 89,300 89,300 89,400 89,400 89,500 89,500 89,600 89,600 89,700 89,800 89,900 89,900 90,000 90,000	4,853 4,859 4,865 4,871 4,877 4,883 4,889 4,895 4,901 4,907
6,000 6,100 6,100 6,200 6,300 6,300 6,400 6,500 6,500 6,600 6,500 6,700 6,700 6,800 6,800 6,900 7,000	13 15 17 19 21 23 25 27 29 31	18,000 18,100 18,100 18,200 18,300 18,300 18,400 18,500 18,600 18,500 18,600 18,700 18,800 18,900 18,900 18,900 19,000 19,000	593 599 605 611 617 623 629 635 641 647	30,000 30,100 30,100 30,200 30,200 30,300 30,300 30,400 30,500 30,500 30,500 30,600 30,700 30,800 30,800 30,900 30,900 31,000 31,000 31,000	1,313 1,319 1,325 1,331 1,337 1,343 1,349 1,355 1,361 1,367	42,000 42,100 42,100 42,200 42,200 42,300 42,300 42,400 42,400 42,500 42,500 42,600 42,700 42,800 42,700 42,800 42,900 42,900 43,000 43,000	2,033 2,039 2,045 2,051 2,057 2,063 2,069 2,075 2,081 2,087	54,000 54,100 54,100 54,200 54,200 54,300 54,300 54,400 54,500 54,600 54,500 54,600 54,700 54,800 54,800 54,900 54,900 55,000	2,753 2,759 2,765 2,771 2,777 2,783 2,789 2,795 2,801 2,807	66,000 66,100 66,200 66,200 66,300 66,300 66,400 66,500 66,500 66,700 66,700 66,700 66,800 66,900 66,900 67,000 67,000	3,473 3,479 3,485 3,491 3,503 3,509 3,515 3,521 3,527	78,000 78,100 78,100 78,200 78,200 78,300 78,300 78,400 78,500 78,600 78,500 78,600 78,700 78,700 78,800 78,900 78,900 79,000	4,193 4,199 4,205 4,211 4,217 4,223 4,229 4,235 4,241 4,247	90,000 90,100 90,100 90,200 90,200 90,300 90,300 90,400 90,400 90,500 90,500 90,600 90,700 90,800 90,900 90,900 90,900 91,000 91,000	4,913 4,919 4,925 4,931 4,937 4,943 4,949 4,955 4,961 4,967
7,000 7,100 7,100 7,200 7,300 7,300 7,300 7,400 7,500 7,500 7,500 7,600 7,700 7,800 7,900 8,000 8,000	33 35 37 40 43 46 49 52 55 58	19,000 19,100 19,100 19,200 19,300 19,300 19,300 19,400 19,500 19,600 19,500 19,600 19,600 19,700 19,800 19,900 19,900 20,000 20,000	653 659 665 671 677 683 689 695 701 707	31,000 31,100 31,100 31,200 31,200 31,300 31,300 31,400 31,500 31,500 31,500 31,600 31,700 31,800 31,700 31,800 31,900 32,000 32,000	1,373 1,379 1,385 1,391 1,397 1,403 1,409 1,415 1,421 1,427	43,000 43,100 43,200 43,200 43,200 43,300 43,400 43,500 43,500 43,600 43,500 43,600 43,700 43,700 43,800 43,900 43,900 44,000 44,000	2,093 2,099 2,105 2,111 2,117 2,123 2,129 2,135 2,141 2,147	55,000 55,100 55,100 55,200 55,200 55,300 55,400 55,500 55,500 55,600 55,600 55,600 55,600 55,700 55,600 55,900 55,900 56,000 56,000	2,813 2,819 2,825 2,831 2,837 2,843 2,849 2,855 2,861 2,867	67,000 67,100 67,200 67,200 67,200 67,300 67,300 67,400 67,500 67,500 67,500 67,600 67,700 67,800 67,800 67,900 67,900 68,000	3,533 3,539 3,545 3,551 3,557 3,563 3,569 3,575 3,581 3,587	79,000 79,100 79,100 79,200 79,300 79,300 79,300 79,400 79,500 79,500 79,500 79,600 79,700 79,700 79,800 79,900 79,900 80,000	4,253 4,259 4,265 4,271 4,277 4,283 4,289 4,295 4,301 4,307	91,000 91,100 91,100 91,200 91,200 91,300 91,300 91,400 91,400 91,500 91,500 91,600 91,600 91,700 91,700 91,800 91,900 92,000 92,000	4,973 4,979 4,985 4,991 4,997 5,003 5,009 5,015 5,021 5,027
8,000 8,100 8,100 8,200 8,200 8,300 8,300 8,400 8,500 8,500 8,500 8,600 8,700 8,800 8,900 8,900 8,900 9,000 9,000	61 64 67 70 73 76 79 82 86 90	20,000 20,100 20,100 20,200 20,200 20,300 20,300 20,400 20,500 20,600 20,500 20,600 20,600 20,700 20,800 20,900 20,900 21,000 21,000 21,000	713 719 725 731 737 743 749 755 761	32,000 32,100 32,100 32,200 32,200 32,300 32,300 32,400 32,500 32,500 32,500 32,600 32,600 32,700 32,800 32,900 32,800 32,900 32,900 33,000	1,433 1,439 1,445 1,451 1,457 1,463 1,469 1,475 1,481 1,487	44,000 44,100 44,100 44,200 44,200 44,300 44,300 44,600 44,400 44,500 44,500 44,600 44,600 44,700 44,700 44,800 44,800 44,900 44,900 45,000 45,000	2,153 2,159 2,165 2,171 2,177 2,183 2,189 2,195 2,201 2,207	56,000 56,100 56,100 56,200 56,200 56,300 56,300 56,400 56,500 56,500 56,500 56,600 56,700 56,800 56,800 56,900 56,900 57,000	2,873 2,879 2,885 2,891 2,897 2,903 2,909 2,915 2,921 2,927	68,000 68,100 68,100 68,200 68,200 68,300 68,300 68,400 68,500 68,500 68,500 68,600 68,700 68,800 68,800 68,900 68,900 69,000	3,593 3,599 3,605 3,611 3,617 3,623 3,629 3,635 3,641 3,647	80,000 80,100 80,100 80,200 80,200 80,300 80,300 80,300 80,500 80,500 80,500 80,600 80,600 80,700 80,700 80,800 80,900 81,000 81,000	4,313 4,319 4,325 4,331 4,337 4,343 4,349 4,355 4,361 4,367	92,000 92,100 92,100 92,200 92,200 92,300 92,300 92,400 92,400 92,500 92,500 92,600 92,700 92,600 92,700 92,800 92,900 92,900 92,900 93,000 93,000	5,033 5,039 5,045 5,051 5,057 5,063 5,069 5,075 5,081 5,087
9,000 9,100 9,100 9,200 9,200 9,300 9,300 9,400 9,500 9,500 9,500 9,600 9,700 9,800 9,800 9,900 9,900 10,000	94 98 102 106 110 114 118 122 126 130	21,000 21,100 21,100 21,200 21,200 21,300 21,300 21,400 21,400 21,500 21,500 21,600 21,600 21,700 21,700 21,800 21,800 21,900 21,900 22,000 22,900 22,000	773 779 785 791 797 803 809 815 821 827	33,000 33,100 33,100 33,200 33,200 33,300 33,300 33,400 33,500 33,500 33,500 33,600 33,700 33,800 33,700 33,800 33,900 33,900 33,400 34,000	1,493 1,499 1,505 1,511 1,517 1,523 1,529 1,535 1,541 1,547	45,000 45,100 45,100 45,200 45,200 45,300 45,300 45,400 45,500 45,600 45,500 45,600 45,700 45,800 45,800 45,900 45,900 46,000 46,000	2,213 2,219 2,225 2,231 2,237 2,243 2,249 2,255 2,261 2,267	57,000 57,100 57,100 57,200 57,200 57,300 57,300 57,400 57,400 57,500 57,500 57,600 57,700 57,800 57,700 57,800 57,900 57,900 57,900 58,000	2,933 2,939 2,945 2,951 2,957 2,963 2,969 2,975 2,981 2,987	69,000 69,100 69,100 69,200 69,200 69,300 69,300 69,400 69,500 69,500 69,500 69,600 69,500 69,700 69,800 69,900 69,900 70,000	3,653 3,659 3,665 3,671 3,677 3,683 3,689 3,695 3,701 3,707	81,000 81,100 81,100 81,200 81,200 81,300 81,300 81,400 81,400 81,500 81,500 81,600 81,600 81,700 81,700 81,800 81,800 81,900 81,900 82,000	4,373 4,379 4,385 4,391 4,397 4,403 4,409 4,415 4,421 4,427	93,000 93,100 93,100 93,200 93,200 93,300 93,300 93,400 93,400 93,500 93,500 93,600 93,600 93,700 93,600 93,900 93,900 93,900 93,900 94,000	5,093 5,099 5,105 5,111 5,117 5,123 5,129 5,135 5,141 5,147
10,000 10,100 10,100 10,200 10,200 10,300 10,300 10,400 10,500 10,500 10,600 10,700 10,600 10,600 10,600 10,900 10,800 10,900 10,900 11,000 11,000	134 138 142 147 152 157 162 167 172 177	22,000 22,100 22,100 22,200 22,200 22,300 22,300 22,400 22,400 22,500 22,500 22,600 22,600 22,700 22,800 22,800 22,900 22,900 23,000 23,000	833 839 845 851 857 863 869 875 881 887	34,000 34,100 34,100 34,200 34,200 34,300 34,300 34,400 34,500 34,500 34,500 34,600 34,600 34,700 34,800 34,900 34,900 35,000 35,000	1,553 1,559 1,565 1,571 1,577 1,583 1,589 1,595 1,601 1,607	46,000 46,100 46,100 46,200 46,200 46,300 46,300 46,400 46,400 46,500 46,500 46,600 46,600 46,700 46,700 46,800 46,800 47,000 46,900 47,000	2,273 2,279 2,285 2,291 2,297 2,303 2,309 2,315 2,321 2,327	58,000 58,100 58,100 58,200 58,200 58,300 58,300 58,400 58,400 58,500 58,500 58,600 58,600 58,700 58,700 58,800 58,800 58,900 58,900 59,000	2,993 2,999 3,005 3,011 3,017 3,023 3,029 3,035 3,041 3,047	70,000 70,100 70,100 70,200 70,200 70,300 70,300 70,400 70,400 70,500 70,500 70,600 70,500 70,600 70,700 70,800 70,800 70,900 70,900 71,000 71,000	3,713 3,719 3,725 3,731 3,737 3,743 3,749 3,755 3,761 3,767	82,000 82,100 82,100 82,200 82,200 82,300 82,300 82,400 82,400 82,500 82,500 82,600 82,600 82,700 82,700 82,800 82,800 82,900 82,900 83,000	4,433 4,439 4,445 4,451 4,457 4,463 4,469 4,475 4,481 4,487	94,000 94,100 94,100 94,200 94,200 94,300 94,300 94,400 94,400 94,500 94,500 94,600 94,500 94,700 94,700 94,800 94,900 95,000 95,000	5,153 5,159 5,165 5,171 5,177 5,183 5,189 5,195 5,201 5,207
11,000 11,100 11,100 11,100 11,200 11,300 11,300 11,400 11,500 11,500 11,500 11,600 11,600 11,600 11,800 11,800 11,800 11,800 11,800 11,900 11,800 12,000 12,000 12,000 12,000	182 187 192 197 202 207 212 217 222 227	23,000 23,100 23,100 23,200 23,200 23,300 23,300 23,400 23,500 23,600 23,500 23,600 23,600 23,700 23,800 23,900 23,800 24,000 24,000	893 899 905 911 917 923 929 935 941 947	35,000 35,100 35,100 35,200 35,200 35,300 35,300 35,300 35,400 35,500 35,600 35,600 35,700 35,700 35,800 35,800 35,900 35,900 36,000 36,000	1,613 1,619 1,625 1,631 1,637 1,643 1,649 1,655 1,661 1,667	47,000 47,100 47,100 47,200 47,200 47,300 47,300 47,400 47,400 47,500 47,500 47,600 47,600 47,700 47,700 47,800 47,800 47,900 47,900 48,000 48,000	2,333 2,339 2,345 2,351 2,357 2,363 2,369 2,375 2,381 2,387	59,000 59,100 59,100 59,200 59,200 59,300 59,300 59,400 59,400 59,500 59,500 59,600 59,600 59,700 59,700 59,800 59,800 59,900 59,900 60,000	3,053 3,059 3,065 3,071 3,077 3,083 3,089 3,095 3,101 3,107	71,000 71,100 71,100 71,200 71,200 71,300 71,300 71,400 71,500 71,500 71,600 71,700 71,700 71,800 71,900 71,900 71,900 72,000	3,773 3,779 3,785 3,791 3,797 3,803 3,809 3,815 3,821 3,827	83,000 83,100 83,100 83,200 83,200 83,300 83,300 83,400 83,500 83,500 83,500 83,600 83,600 83,700 83,800 83,900 83,900 84,000	4,493 4,499 4,505 4,511 4,517 4,523 4,529 4,535 4,541 4,547	95,000 95,100 95,100 95,200 95,200 95,300 95,300 95,400 95,400 95,500 95,500 95,600 95,700 95,600 95,700 95,800 95,900 96,000 96,000	5,213 5,219 5,225 5,231 5,237 5,243 5,249 5,255 5,261 5,267
12,000 12,100 12,100 12,100 12,200 12,300 12,300 12,400 12,500 12,500 12,500 12,500 12,600 12,600 12,600 12,800 12,900 12,900 13,000 13,000 13,000	233 239 245 251 257 263 269 275 281 287	24,000 24,100 24,100 24,200 24,200 24,300 24,300 24,400 24,400 24,500 24,500 24,600 24,600 24,700 24,800 24,900 24,800 25,000 24,900 25,000	953 959 965 971 977 983 989 995 1,001 1,007	36,000 36,100 36,100 36,200 36,200 36,300 36,300 36,400 36,400 36,500 36,500 36,500 36,600 36,700 36,600 36,900 36,800 36,900 36,900 37,000	1,673 1,679 1,685 1,691 1,697 1,703 1,709 1,715 1,721 1,727	48,100 48,100 48,100 48,200 48,200 48,300 48,300 48,400 48,500 48,500 48,500 48,600 48,600 48,700 48,700 48,800 48,800 48,900 48,900 49,000 49,000	2,393 2,399 2,405 2,411 2,417 2,423 2,429 2,435 2,441 2,447	60,000 60,100 60,100 60,200 60,200 60,300 60,300 60,400 60,400 60,500 60,500 60,600 60,700 60,800 60,800 60,900 60,900 61,000	3,113 3,119 3,125 3,131 3,137 3,143 3,149 3,155 3,161 3,167	72,000 72,100 72,100 72,100 72,200 72,300 72,300 72,400 72,500 72,500 72,600 72,600 72,600 72,800 72,800 72,900 73,000 73,000	3,833 3,839 3,845 3,851 3,857 3,863 3,869 3,875 3,881 3,887	84,000 84,100 84,100 84,200 84,200 84,300 84,300 84,400 84,500 84,500 84,500 84,600 84,600 84,700 84,800 84,900 84,900 85,000	4,553 4,559 4,565 4,571 4,577 4,583 4,589 4,595 4,601 4,607	96,000 96,100 96,100 96,200 96,200 96,300 96,300 96,400 96,400 96,500 96,600 96,700 96,700 96,800 96,800 96,900 96,900 97,000 97,000	5,273 5,279 5,285 5,291 5,297 5,303 5,309 5,315 5,321 5,327
13,000 13,100 13,100 13,200 13,200 13,300 13,300 13,400 13,400 13,500 13,600 13,600 13,600 13,700 13,700 13,800 13,800 13,900 13,900 14,000	293 299 305 311 317 323 329 335 341 347	25,000 25,100 25,100 25,200 25,200 25,300 25,300 25,400 25,400 25,500 25,500 25,600 25,600 25,700 25,800 25,900 25,900 26,000 26,000	1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061 1,067	37,000 37,100 37,100 37,200 37,200 37,300 37,300 37,400 37,500 37,500 37,500 37,600 37,700 37,800 37,800 37,900 37,900 38,000 38,000	1,733 1,739 1,745 1,751 1,757 1,763 1,769 1,775 1,778 1,787	49,000 49,100 49,100 49,200 49,200 49,300 49,300 49,400 49,400 49,500 49,500 49,600 49,600 49,700 49,700 49,800 49,800 49,900 49,900 50,000 50,000	2,453 2,459 2,465 2,471 2,477 2,483 2,489 2,495 2,501 2,507	61,000 61,100 61,100 61,200 61,200 61,300 61,300 61,400 61,400 61,500 61,500 61,600 61,600 61,700 61,700 61,800 61,800 61,900 61,900 62,000	3,173 3,179 3,185 3,191 3,197 3,203 3,209 3,215 3,221 3,227	73,000 73,100 73,100 73,200 73,200 73,300 73,300 73,400 73,500 73,600 73,500 73,600 73,600 73,700 73,700 73,800 73,900 73,900 74,000	3,893 3,899 3,905 3,911 3,917 3,923 3,929 3,935 3,941 3,947	85,000 85,100 85,100 85,200 85,200 85,300 85,300 85,400 85,400 85,500 85,600 85,700 85,700 85,800 85,700 85,800 85,900 86,900 86,900 86,000	4,613 4,619 4,625 4,631 4,637 4,643 4,649 4,655 4,661 4,667	97,000 97,100 97,100 97,200 97,200 97,300 97,300 97,400 97,500 97,600 97,600 97,600 97,700 97,600 97,700 97,800 97,900 98,000 98,000	5,333 5,339 5,345 5,351 5,357 5,363 5,369 5,375 5,381 5,387
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### **GENERAL INFORMATION FOR FORM 500**

#### **GEORGIA INCOME TAX FILING REQUIREMENTS**

You are required to file a Georgia Income Tax return if you meet the following conditions:

If .....

			If your				
	Filing	g Status	Income Exceeds				
A.	Single, F	lead of Household or					
	Qualifyin	g Widow(er)					
	1.	Under 65, not blind	\$5,000				
	2.	Under 65, and blind	6,300				
	3.	65 or over, not blind	6,300				
	4.	65 or over, and blind	7,600				
B.	Married	filing Joint					
	1.	Both under 65, not blind	\$8,400				
	2.	One 65 or over, not blind	9,700				
	3.	Under 65, both blind	11,000				
	4.	Both 65 or over, not blind	11,000				
	5.	One 65 or over, and blind	11,000				
	6.	One 65 or over, and both b	olind 12,300				
	7.	Both 65 or over, and blind	13,600				
C.	Married	filing Separate					
	1.	Under 65, not blind	\$4,200				
	2.	Under 65, and blind	5,500				
	3.	65 or over, not blind	5,500				
	4.	65 or over, and blind	6,800				

RESIDENTS You are required to file a Georgia Income Tax Return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds standard deduction and personal exemption(s). These requirements apply as long as your legal residence is Georgia even if you are temporarily absent from the State or live outside the State temporarily. A full year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. The Georgia resident is allowed a credit for taxes paid to a nonresident state.

<u>PART-YEAR RESIDENTS</u> If you are a legal resident of Georgia for only a portion of the tax year, you are required to file a Georgia income tax return on Georgia Form 500 if you are required to file a Federal income tax return. Part-year residents are generally taxable only during the time they were residents of Georgia. A full explanation of how to compute the tax for part-year residents is given on page 12.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return on Georgia Form 500. If you are a legal resident of another state, you are not required to file a Georgia Income Tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the remuneration for services performed does not exceed five percent of the income received in all places during the taxable year. A full explanation of how to compute the tax for nonresidents is given on page 12.

FILING DATES Calendar year taxpayers for 1999 are required to file on or before April 17, 2000. All other taxpayers must file on or before the 15th day of the fourth month following the close of their taxable year.

#### **MILITARY PERSONNEL**

RESIDENTS. Military personnel whose home of record is Georgia or who otherwise are residents of Georgia are subject to Georgia income tax upon all income regardless of source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period.

NONRESIDENTS. Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned income in Georgia from sources other than military pay, they are required to file Georgia Form 500, completing page 4, Schedule 3 of Form 500. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for partyear and nonresidents on page 12.)

**NOTICE:** If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, put #3 in the residency code box on Form 500, page 1, line 4, and <u>use page 4</u>, Schedule 3.

#### **AMENDED RETURNS**

Do not use Form 500 to amend or correct your return, use Form 500X. Form 500X cannot be used as an original return. It is to be used to correct a return which has already been filed. This form is available at any of the Regional Offices listed on page 18 or can be ordered by calling (404) 656-4293.

#### **CLAIMS FOR REFUND**

A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes which have been paid by withholding or estimated tax are treated as having been paid on the regular due date of the return. An extension of time to file the return would not extend the deadline for filing a state claim for refund. For example, if payments were made with respect to the 1996 tax year on or before the April 15, 1997 due date of the 1996 tax year, the taxpayer must file any claim for a refund of such tax by April 15, 2000. An extension of time to file the 1996 return would not change the April 15, 2000 deadline for filing a state claim for refund.

### **GENERAL INFORMATION FOR FORM 500 (continued)**

#### **DELINQUENT RETURNS**

An individual income tax return must be filed within three years from the date the tax is paid in order to receive a refund on any overpayment of tax. Returns filed after three years from the date the tax is paid are barred from refund by the statute of limitations. No exceptions are provided in the code.



#### **FEDERAL AUDIT**

Whenever a Federal Audit or other Federal Adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting the changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. If you do not submit a return reflecting the change and the Commissioner receives the report from the United States Government, the Commissioner will make the assessment for tax due within five years from the date the report is received from the United States Government. If it is determined there has been an overpayment of tax for the year, failure to notify the Commissioner within 180 days will result in the forfeiture of your right to any refund as a result of the change or correction.

#### **INCOME FROM S CORPORATIONS**

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All non-resident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

#### **PARTNERSHIPS**

All resident and nonresident partners must pay Georgia income tax on their portion of the Partnership's net Georgia income.

# NONRESIDENT COMPOSITE FILING AND WITHHOLDING ON DISTRIBUTIONS

Effective January 1, 1994, withholding is required on any distribution made by Partnerships, Limited Liability Companies and S Corporations. As an alternative to withholding, the entity may file a composite return for its nonresident members. This form is available upon request. (See page 16 for ordering forms.) The entity may receive forms to register for withholding by calling (404) 651-8651.

#### **EXTENSION OF TIME FOR FILING RETURN**

There are two ways to obtain an extension for filing your Georgia Income Tax Return: 1) Georgia will accept a copy of the Federal extension attached to the Georgia return when filed; or 2) You may file an extension on Georgia Form IT-303. If Form IT-303 is used, it must be filed by the return due date.

An extension to file extends the filing date of the return. It does not extend the date for paying the tax. The tax must be paid by the statutory due date to avoid late payment penalty and interest.

Taxpayers should use Georgia Form IT-560 if they expect to owe any tax. Form IT-560 is not an extension. It is used to pay any expected balance due by April 15th when the return itself will not be filed by the due date. The amount paid with Form IT-560 is entered on line 20 of the Georgia Form 500.

If any amount is still owed when the return is filed, add 1/2 of 1 percent late pay penalty and 1 percent interest per month or fraction of a month from the statutory due date until paid.

#### IT-560 (REV.7/99)

PO Box 740385 Atlanta, GA 30374-0385 (404) 656-4674

[ ] INDIVIDUAL [ ] FIDUCIARY DO NOT USE FOR CORPORATE RECORD OF PAYMENT
OF INCOME TAX
SUBMITTED PRIOR TO FILING
OF COMPLETE RETURN

PLEASE DO NOT WRITE IN THIS SPACE

NAME OF TAXPAYER			S.S. No. (Major) or I.D. Number
ADDRESS			S.S. No. (Minor)
CITY	STATE	ZIP CODE	AMOUNT OF PAYMENT ENCLOSED
TAXABLE YEAR OF RETURN	(Month)	(Day)	THE AMOUNT PAID IS TO BE CREDITED AS A PAYMENT ON THE LIABILITY THAT MAY BE DUE AS REFLECTED BY THE COMPLETED RETURN OF THE ABOVE NAMED TAXPAYER
Signature	Date	Title	Telephone No.

#### **FORM 500 INSTRUCTIONS**

#### USE BLACK INK.

COMPLETE YOUR FEDERAL RETURN BEFORE YOU BEGIN YOUR GEORGIA TAX RETURN. YOUR COMPLETED FEDERAL RETURN CONTAINS INFORMATION NECESSARY FOR COMPLETING YOUR GEORGIA RETURN.

#### STEP 1 Name, address and Social Security Number.

**LINES 1 - 3** Remove the mailing label from the inside of this booklet. If the information is correct, attach to this block. If the information is incorrect or you do not have a label, print or type your name, address (including apartment number) and Social Security Number in the space provided.

#### STEP 2 Residency, filing status and exemptions

**LINE 4** If you were a resident of Georgia the entire year, regardless of temporary living arrangements, put #1 in the residency code box. If you were not a Georgia resident the entire year, put #2 in the residency code box and enter the dates. If you do not live in Georgia or one spouse is a resident and the other is not a resident, put #3 in the residency code box. Part-year residents and nonresidents must compute their Georgia taxable income using SCHEDULE 3 of Form 500, page 4.

LINE 5 You <u>must</u> use the same filing status you used on your Federal return. Write the letter for your status in the filing status box. If you filed as unmarried head of household or surviving widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6 Number of exemptions from Federal Form 1040 or 1040A. Exception: If you are claimed by a parent or guardian on his/her Federal return, you need to claim one exemption on your Georgia return.

LINE 7 List your dependents in the space provided on Form 500.

#### **STEP 3 Income**

TIP LINE 8 From your Federal Form 1040, 1040A or 1040EZ enter your adjusted gross income. Do not use Federal taxable income.

LINE 9 Some forms of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. This is accomplished by explaining your adjustments on page 3, Schedule 1, Form 500. Enter the total adjustments from Schedule 1 on line 9. Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See line 17 instructions.

#### ADJUSTMENTS THAT MAY BE ADDED ARE:

- 1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
- 2. Loss carryovers from years when you were not subject to Georgia income tax.
- 3. Lump sum distributions reported on IRS Form 4972 from employee benefit plans.
- 4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

#### ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

- 1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$13,000 per taxpayer provided one of two conditions is met:
  - (A) The taxpayer is 62 years of age or older, or
  - (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use any income attributable to the other spouse in the calculation of his/her retirement exclusion. The \$13,000 exclusion is not automatic and must be documented on Schedule 1 of Form 500, page 3. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$13,000 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Partyear or nonresidents must prorate the exclusion. You must enter the date of birth and/or the type and date of disability on Schedule 1 of Form 500, page 3 or the exclusion will not be allowed. Use worksheet on page 13 to compute the exclusion.

- 2. Interest, dividends on U.S. Government bonds and other U.S. obligations. NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.
- Social Security or Railroad Retirement paid by the Railroad Retirement Board that are included in Federal adjusted gross income.
- 4. Salaries and wages reduced from Federal taxable income because of the Federal jobs credit.
- 5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
- 6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
- 7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.
- 8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or by another State. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to other state(s). In cases where the Subchapter S election is recognized by the other state(s) the income should not be subtracted. Credit for taxes paid to other states may apply. Refer to line 17 on page 8.
- 9. Dependents' unearned income included in parents' Federal adjusted gross income.
- 10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Be sure to indicate the applicable state. Do not subtract Georgia income tax refunds included in Federal adjusted gross income.
- 11. Income from any fund, program or system which is exempted by Federal law or treaty.
- 12. Teacher's Retirement The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided such contributions were reported and taxes paid thereon.
- 13. Interest paid to Federal retirees on Form 1099 INT under House Bills 3 and 90.
- 14. Social Security credit claimed on the Federal return.
- 15. The difference between the total cost of health care insurance and the allowable deduction taken on the Federal return for a self employed person, their spouse and dependents.

### FORM 500 INSTRUCTIONS (continued)

**LINE 10** Georgia adjusted gross income (Net total of line 8 and line 9).

#### **STEP 4 Deductions**

LINE 11a, b & c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions are listed below. Do not use the standard deduction from your Federal return.

Single/Head of Household \$2,300
Married Filing Joint \$3,000
Married Filing Separate \$1,500
Additional: Line 11b \$1,300

(The additional deduction applies if you are age 65 or older, or blind. It applies only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on line 11c.)

#### NOTE: FILL IN EITHER LINE 11C OR 12, NOT BOTH

return, you must use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. Adjustments must be made for income taxes other than Georgia and investment interest which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the beginning point in computing Georgia itemized deductions.

**LINE 13** Subtract either 11c or 12 from line 10 and enter on line 13.

**LINE 14** Multiply the number in the block, on Line 6, by \$2,700.

**LINE 15** Subtract line 14 from line 13 and enter on line 15. If the number is negative, enter zero. THIS IS YOUR GEORGIA TAXABLE INCOME.

#### **STEP 5 Tax Computation**

LINE 16 Use your GEORGIA TAXABLE INCOME and the tax table on pages 9 and 10 to determine your tax. Make sure you determine your tax using your filing status. Enter tax on line 16.

LINE 17 Use Schedule 2 on page 3 of the Form 500. This line is used for reporting credits. Use this line if you're taking credit for income taxes paid to states other than Georgia. No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s) income tax return is attached. Use the worksheet on page 11 for the computation of other state(s) tax credit for full and part-year residents. If you paid tax to more than one state, use the total of other state income to compute the credit. No credit is allowed for income earned in another state if that income was not taxed by the other state. Your credit may be less than the tax paid to the other state(s).

Low Emission Vehicle Credit - Refer to Georgia Code Section 48-7-40.16.

Georgia Rural Physician Tax Credit - Refer to Georgia Code Section 48-7-29. Complete Form IND-CR.\*

Disabled Person Home Purchase or Retrofit Credit - Refer to Georgia Code Section 48-7-29.1. Complete Form IND-CR.\*

**Qualified Caregiving Expense Credit** - Refer to Georgia Code Section 48-7-29.2. Complete Form IND-CR.\*

**Employer's Credit for Basic Skills Education** - Refer to Georgia Code Section 48-7-41.

Employer's Credit for Approved Employee Retraining - Refer to Georgia Code Section 48-7-40.5.

Employer's New Jobs Tax Credit - Refer to Georgia Code Section 48-7-40.

Employer's Credit for Providing or Sponsoring Child Care for Employees - Refer to Georgia Code Section 48-7-40.6.

\* See page 18 for information about Form IND-CR.

Manufacturer's Investment Tax Credit - Refer to Georgia Code Sections 48-7-40.2 .3 and .4.

Optional Investment Tax Credit - Refer to Georgia Code Section 48-7-40.7, 40.8, 40.9. Attach schedule showing computation of credits.

For Additional Information on Tax Credits, See Page 17.

**LINE 18** Subtract line 17 from line 16 and enter on line 18. If zero or less enter zero.

**LINE 19** This line is for Georgia income tax withheld. Enter the total Georgia tax shown on withholding statements. <u>These statements must be attached to your return or your withholding tax will not be allowed.</u>

**LINE 20** Enter your total estimated payments on line 20. Be sure to include the amount credited from your previous year tax return and any prepayments (Form IT-560).

**LINE 21** You may be eligible for low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on page 11 to compute the credit and enter on line 21. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

**LINE 22** DO NOT WRITE ON THIS LINE. This line is for Department use only.

LINE 23 Add lines 19, 20 and 21c and enter the total on line 23.

**LINE 24** If the tax on line 18 is greater than the credits on line 23, subtract line 23 from line 18 and enter the BALANCE DUE on line 24.

LINE 25 If the credits on line 23 are greater than the tax on line 18, subtract line 18 from line 23 and enter the OVERPAYMENT on line 25.

**LINE 26** Enter the amount you want credited to 2000 estimated income tax on line 26.

**LINES 27 AND 28** Refer to page 3 for details and enter the amount of your contributions. *No contribution of less than \$1 can be processed.* 

LINE 29 Enter the estimated penalty from Form 500UET.

**LINE 30** Add lines 24, 27, 28 and 29 and enter the total balance due on line 30. Make your check payable to the **GEOR-GIA INCOME TAX DIVISION.** 

**INSTALLMENT PAYMENTS** If you cannot pay the full amount shown on line 30 when you file, you may ask to make monthly installment payments. Interest and late payment penalties will apply to any tax amount not paid by April 17, 2000, even if your request to make installment payments is granted. Before requesting an installment payment plan, you should consider less costly alternatives, such as a bank loan.

To apply for an installment payment plan, complete and file your return by the return due date. To limit the interest and penalty charges, pay as much of the tax as possible before April 17. When you receive a bill for the balance due, submit a written request for an installment payment plan to the Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396.

**LINE 31** Enter the amount to be **REFUNDED TO YOU-** line 25 minus lines 26, 27, 28 and 29, if applicable.

**SIGN HERE** You are required to sign your return in the space provided at the bottom of Form 500, page 2. If filing a joint return, both you and your spouse are required to sign. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by initialing the box.

#### **FEDERAL RETURN**

If the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you are required to attach a copy of your Federal Form 1040 or 1040A, pages 1 and 2. Do not attach other Federal schedules.

GEORGIA FORM 500 INDIVIDUAL INCOME TAX RETURN



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ĒMĒ		4.	. Use one number only and enter in the Residency Code box. PART YEAR RESIDENTS AND NONRESIDENTS AND NONRESID	DENTS MUST RESIDENCY
TAT			OMIT LINES 9 THROUGH 14 OF STEPS 3 AND 4 AND USE SCHEDULE 3 OF FORM 500, PAGE 4.	CODE NUMBER
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PF	STEP	—	2 2	
PY E, AT	ST	6.		·····
A	KEMPTIONS DEPENDENTS	7.	First name Last name social security number relationship to you	
RG X IS	EN EN	' '	dependents,	
GEC F TA	XEN		attach schedule	
0. E.	AND			
ATT/ ALS				
			the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are equired to attach a copy of your Federal 1040 pages 1 and 2. Do not attach other Federal Schedules.	
	111	Ι.	B. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)	
	STEP 3 INCOME		Do not use Federal Taxable Income.	
	ST	9.	Adjustments from Schedule 1. (See instructions on page 7, Line 9)	, , , , , , , , , , , , , , , , , , , ,
		10	D. Georgia adjusted gross income (Net total of Line 8 and Line 9)	
		10.	2. Georgia adjusted gross medine (Net total of Line of and Line of	
٣O		11.	STANDARD Deduction (SEE INSTRUCTIONS-Line 11)     11a	Use EITHER
ARI	Z		Do not use Federal Standard Deduction.  b. Are YOU 65 or over   blind   SPOUSE 65 or over   blind   x 1,300= 11b	Line 11c or Line 12 DO NOT WRITE ON BOTH)
NA NE	5		b. Ale 100 65 of overbillid SPOOSE 65 of overbillid x 1,500= 11b	DO NOT WRITE ON BOTH)
ON C	₹ ¥		c. TOTAL STANDARD deduction (Line 11a + Line 11b)	. 00
CTI US	. Z			
EDU	4 10 10 10 10 10	12.	2. TOTAL ITEMIZED deductions used in computing federal taxable income	
0 2 2 2 2 2	STEP DUCTI		Schedule A-form 1040 Less: See Line 12 instructions Page 8 ▶12=	
IF YOU USE STANDARD DEDUCTION ON YOUR FEDERAL RETURN YOU MUST USE STANDARD	S' DEDL			
TAN	o u	13.	3. Subtract either Line 11c or Line 12 from Line 10; enter balance	
SE S	5	14	4. Number from block on Line 6multiplied by \$2,700	
D U	ים יים	"	217	
얼	<u>.</u>	15.	5. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) ▶15	
шW				



		Social Securi	ty Number								
		Georgia Taxable In	come (Amount from Li	ne 15)							
	16.	Tax (Use Tax Table	on pages 9 and 10) .				▶16				
	17.	Credits (Enter total	but not more than the	amount shown on	Line 16) From	Schedule 2 page 3	▶17	,	<u> </u>		
	18.	Balance (Line 16 le	ess Line 17) if zero or le	ess than zero enter z	zero		18				
	19.	GEORGIA INCOM	E TAX WITHHELD (atta	ch withholding state	ements)		▶19		<u> </u>		
	20.	Estimated tax for	1999 and Form IT-560	D			▶20	, ,	,		
	21.	Low Income Credi	t (See worksheet on pa	age 11) ➤ 21a	x 21b		<b>≻</b> 210	·	<u> </u>		
N O	22.	Department use of	only				<b>→</b> 22		᠋, 🗌		
P 5 'UTATI	23.	Total prepayment of	credits (Add Lines 19, 2	20, and 21C)			<b> &gt;</b> 23	,	, .		
STEP 5 COMPUTATION	24.	If Line 18 exceeds	Line 23 enter BALANC	E DUE STATE			<b>→</b> 24		, ,		
ΤΑΧ	25.	If Line 23 exceeds	Line 18 enter OVERPA	YMENT amount			▶25	, ,	<u> </u>		
	26.	Amount to be cred	lited to 2000 ESTIMATE	ED TAX			▶26				
	27.		-Endangered Wildlife C n \$1.00 can be process				▶27				
	28.		and Elderly Fund n \$1.00 can be process				<b>→</b> 28				
	29.	Form 500 UET (Es	timated Tax Penalty)				<b>→</b> 29				
	30.	Add Lines 24, 27, 3	30								
	31.	Amount to be refu	nded. Line 25 minus Liı	nes 26, 27, 28, and	29 if applicat	ole	31				
	OVE	RPAYMENTS	P.O.	COME TAX DIVI BOX 740380 EORGIA 30374-		PAYMENTS AND	OTHER	GEORGIA P.O ATLANTA,	D. BOX 74	0399	
						accompanying schedules an based on all information of v				edge and b	elief
	YOU	JR SIGNATURE									
	X					DATE / / /	D	AYTIME PHON	IE NUMBER		
	SPC	DUSE'S SIGNATURI	Ē				Г	Bv	initialing this	box	
SIGN HERE	X					DATE / / / /		De dis	e authorize the partment of Focuss this tax preparer nan	Revenue to return with	) 1
	SIG	NATURE OF PREPA	ARER IF OTHER THAN	TAXPAYER	IDENTIFIC	CATION NUMBER OF PREP	ARER		DATE		
	X									/	



Name: \_\_\_\_\_ Social Security Number:

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see page 7 of	instructions)
ADDITIONS TO INCOME	
Interest on Non-Georgia Municipal and State Bonds	
1. Interest on Non-Georgia Municipal and State Bonds	
O Love O ve Birtile lives	
2. Lump Sum Distributions	
3. Other (specify)	
4. Total Additions (enter sum of lines 1-3 here)	,      ,      -
SUBTRACTIONS FROM INCOME	
Retirement Income Exclusion     (See Retirement income exclusion worksheet page 13.) Type of Disability:	
A. Self: Date of Birth / / Date of Disability: / / \$	
Type of Disability:	
B. Spouse: Date of Birth / / Date of Disability: / / \$	
6. Social Security Benefits (Taxable Portion)	
	7
7. Railroad Retirement Benefits (Taxable Portion)	
· · · · · · · · · · · · · · · · · · ·	
Interest on United States Obligations	
(See page 7 of instructions.)	
9. Other (specify)	
10. Total Subtractions (enter sum on Lines 5-9 here)	
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -). \$	,       ,      <u> </u>
SCHEDULE 2 CREDITS FOR LINE 17 PAGE 2	
Other State Credit (see worksheet, page 11)	
1. Other diate droat (666 workdroot, page 11)	· •
2. Low Emission Vehicle Credit	. \$
3. Rural Physicians Credit (complete Form IND-CR. See page 18)	. \$    _
County of Residence County of Practice Type of Practice	
4. Disabled Person Home Purchase or Retrofit Credit (complete Form IND-CR. See page 18)	. \$
5. Qualified Caregiving Expense Credit (complete Form IND-CR. See page 18)	. \$
Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest	
6. Employer's Credit for Basic Skills Education	- \$
Name of Business Entity	
7. Employer's Credit for Approved Employee Retraining	· \$
Name of Business Entity	7
8. Employer's New Jobs Credit	. \$
Name of Business Entity	
9. Employer's Credit for Providing or Sponsoring Childcare for Employees	. \$
Name of Business Entity	
10. Manufacturer's Investment Tax Credit	. \$
Name of Business Entity	
11. Optional Investment Tax Credit	· \$
Name of Business Entity	* ,
12. Enter the Total of Lines 1 through 11 here and	
on Line 17 page 2	



Social Security Number:	

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS Income earned in another state as a Georgia resident is taxable. See other state credit, page 8, line 17, and page 11. DO NOT USE LINES 9 THROUGH 14-PAGE 1, FORM 500 Federal Income Income Not Taxable Georgia Income as shown on Return to Georgia **COLUMN A** COLUMN B COLUMN C 1. Wages, Salaries, Tips, Etc..... 2. Interest and Dividends..... 5. Total Income: Total Lines 1 through 4 . . . . . . . . . Adjustments to Income: 6. Total from Federal Form 1040 . . . . . . . . . 7. Total from Form 500 Schedule 1 page 3 (see instructions Line 9, page 7) ..... 8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7 ...... 9. RATIO: Divide Line 8, Column C by Line 8 Column A. % Not to exceed 100% Enter percentage..... 10. Itemized or Standard Deduction 11. Personal Exemption from form 500 page 1, line 6, multiplied by \$2700 . . . . 13. Multiply Line 12 by Ratio on Line 9 and enter result..... 14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 1 of Form 500 .....

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

GEORGIA FORM 500 INDIVIDUAL INCOME TAX RETURN



			Page 1	
	cal Y		0199010111	
Be	ginning	g:		
End	ling:			
			Mo. Day Yr.	
	Ŀ.		YOUR FIRST NAME INITIAL YOUR SOCIAL SECURITY NUMBER	
	SE	L		DEPARTMENT USE ONLY
	Z Z	A B		DEFAITIVIENT GGE GNET
	IF CORRECT FOR TYPE	E		
		-	INTIAL OF COOL O COOLAL CECOTAL INCIDENT	ARTMENT USE ONLY Del Ext
	STE ALA SE PI			
	RGI/		SPOUSE'S LAST NAME SUFFIX CHECK IF	<b>BLACK INK ONLY</b>
	STEP 1 USE GEORGIA LABEL OTHERWISE PRINT		FOREIGN ADDRESS	
	SE (	2.	ADDRESS LINE 1 ADDRESS LINE 2	OR APARTMENT NUMBER
	$\supset$			
ш_		3.	CITY STATE ZIP CODE COUNTRY	'IF FOREIGN
HER IM(S)				
ATTACH GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE ALSO, IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORM(S)		Ε	ELECTRONIC FILING MAY SPEED YOUR REFUN	ID BY 8 WEEKS
ĒMĒ		4.	. Use one number only and enter in the Residency Code box. PART YEAR RESIDENTS AND NONRESIDENTS AND NONRESID	DENTS MUST RESIDENCY
TAT			OMIT LINES 9 THROUGH 14 OF STEPS 3 AND 4 AND USE SCHEDULE 3 OF FORM 500, PAGE 4.	CODE NUMBER
2G S	40		1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO 3. N	IONRESIDENT
A O	RES	5.	i. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Ret	urn.)
왩			A. SINGLE C. MARRIED FILING SEPARATE, SPOUSE'S SOCIAL SECURITY NO. MUST BE EN	STATLIC
ĕō	0		B. MARRIED FILING JOINT D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)	
PF	STEP	—	2	
PY E, AT	ST	6.		·····
A	KEMPTIONS DEPENDENTS	7.	First name Last name social security number relationship to you	
RG X IS	EN EN	' '	dependents,	
GEC F TA	XEN		attach schedule	
0. E.	AND			
ATT/ ALS				
			the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are equired to attach a copy of your Federal 1040 pages 1 and 2. Do not attach other Federal Schedules.	
	111	Ι.	B. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)	
	STEP 3 INCOME		Do not use Federal Taxable Income.	
	ST	9.	Adjustments from Schedule 1. (See instructions on page 7, Line 9)	, , , , , , , , , , , , , , , , , , , ,
		10	D. Georgia adjusted gross income (Net total of Line 8 and Line 9)	
		10.	2. Georgia adjusted gross medine (Net total of Line of and Line of	
٣O		11.	STANDARD Deduction (SEE INSTRUCTIONS-Line 11)     11a	Use EITHER
ARI	Z		Do not use Federal Standard Deduction.  b. Are YOU 65 or over   blind   SPOUSE 65 or over   blind   x 1,300= 11b	Line 11c or Line 12 DO NOT WRITE ON BOTH)
NA NE	5		b. Ale 100 65 of overbillid SPOOSE 65 of overbillid x 1,500= 11b	DO NOT WRITE ON BOTH)
ON C	₹ ¥		c. TOTAL STANDARD deduction (Line 11a + Line 11b)	. 00
CTI US	. Z			
EDU	4 10 10 10 10 10	12.	2. TOTAL ITEMIZED deductions used in computing federal taxable income	
0 2 2 2 2 3	STEP DUCTI		Schedule A-form 1040 Less: See Line 12 instructions Page 8 ▶12=	
IF YOU USE STANDARD DEDUCTION ON YOUR FEDERAL RETURN YOU MUST USE STANDARD	S' DEDL			
TAN	o u	13.	3. Subtract either Line 11c or Line 12 from Line 10; enter balance	
SE S	5	14	4. Number from block on Line 6multiplied by \$2,700	
D U	ים יים	"	217	
얼	<u>.</u>	15.	5. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3) ▶15	
шW				



		Social Security	/ Number					- 📗 –		
		Georgia Taxable Inco	ome (Amount from Line 15)				,	<b></b> ,		
	16.	Tax (Use Tax Table o	n pages 9 and 10)			<b>≻</b> 16				
	17.	Credits (Enter total b	ut not more than the amount show	n on Line 16) Fror	n Schedule 2 page 3	<b>≻</b> 17	<u> </u>	᠋, 🗆		
	18.	Balance (Line 16 less	s Line 17) if zero or less than zero e	enter zero		18	,	<b></b> ,	[	
	19.	GEORGIA INCOME	TAX WITHHELD (attach withholding	g statements)		<b>≻</b> 19				
	20.	Estimated tax for 19	999 and Form IT-560			<b>≻</b> 20		<u> </u>		
	21.	Low Income Credit (	See worksheet on page 11) ➤ 21	a x 21b		<b>≻</b> 21c				
NO	22.	Department use on	ly			<b>≻</b> 22				
STEP 5 COMPUTATION	23.	Total prepayment cre	edits (Add Lines 19, 20, and 21C).			<b>≻</b> 23	, .			
STI TAX CON	24.	If Line 18 exceeds Li	ine 23 enter BALANCE DUE STATE	·		<b>≻</b> 24	<u> </u>			
1 €	25.	If Line 23 exceeds Li	ine 18 enter OVERPAYMENT amou	ınt		<b>≻</b> 25	, .		[	
	26.	Amount to be credite	ed to 2000 ESTIMATED TAX			<b>≻</b> 26				
	27.		ndangered Wildlife Conservation Fi \$1.00 can be processed)	und		<b>≻</b> 27	,	<u></u> ,		
	28.		d Elderly Fund \$1.00 can be processed)			<b>≻</b> 28	,	<u> </u>		
	29.	Form 500 UET (Estin	nated Tax Penalty)			<b>≻</b> 29	,	<u></u> ,∟		
	30.		s, and 29 (Balance due)			30	,	,		
	31.	Amount to be refund	led. Line 25 minus Lines 26, 27, 28	, and 29 if applica	ble	31	,			
•	OVE	RPAYMENTS	GEORGIA INCOME TAX P.O. BOX 74038 ATLANTA, GEORGIA 30	80	PAYMENTS AND OTH		GEORGIA II P.C ATLANTA,	BOX 740	399	
			ury, I declare that I have examined the complete. Declaration of preparer (other)						lge and b	elief
	YOU	JR SIGNATURE								
	X				DATE / / / / /	DA	AYTIME PHON	E NUMBER		
	SPC	DUSE'S SIGNATURE						nitialing this b		
SIGN HERE	X				DATE / / / / / /		Dep disc	e authorize the eartment of Re cuss this tax re preparer nam	evenue to eturn with	h
	SIG	NATURE OF PREPAR	ER IF OTHER THAN TAXPAYER	IDENTIFIC	CATION NUMBER OF PREPARER			DATE		,
	X								/	



Name: \_\_\_\_\_ Social Security Number:

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see page 7 of	instructions)
ADDITIONS TO INCOME	
Interest on Non-Georgia Municipal and State Bonds	
1. Interest on Non-Georgia Municipal and State Bonds	
O Love O ve Birtile lives	
2. Lump Sum Distributions	
3. Other (specify)	
4. Total Additions (enter sum of lines 1-3 here)	,      ,      -
SUBTRACTIONS FROM INCOME	
Retirement Income Exclusion     (See Retirement income exclusion worksheet page 13.) Type of Disability:	
A. Self: Date of Birth / / Date of Disability: / / \$	
Type of Disability:	
B. Spouse: Date of Birth / / Date of Disability: / / \$	
6. Social Security Benefits (Taxable Portion)	
	7
7. Railroad Retirement Benefits (Taxable Portion)	
· · · · · · · · · · · · · · · · · · ·	
Interest on United States Obligations	
(See page 7 of instructions.)	
9. Other (specify)	
10. Total Subtractions (enter sum on Lines 5-9 here)	
11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1) (+ or -). \$	,       ,      <u> </u>
SCHEDULE 2 CREDITS FOR LINE 17 PAGE 2	
Other State Credit (see worksheet, page 11)	
1. Other diate droat (666 workdroot, page 11)	· •
2. Low Emission Vehicle Credit	. \$
3. Rural Physicians Credit (complete Form IND-CR. See page 18)	. \$    _
County of Residence County of Practice Type of Practice	
4. Disabled Person Home Purchase or Retrofit Credit (complete Form IND-CR. See page 18)	. \$
5. Qualified Caregiving Expense Credit (complete Form IND-CR. See page 18)	. \$
Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest	
6. Employer's Credit for Basic Skills Education	- \$
Name of Business Entity	
7. Employer's Credit for Approved Employee Retraining	· \$
Name of Business Entity	7
8. Employer's New Jobs Credit	. \$
Name of Business Entity	
9. Employer's Credit for Providing or Sponsoring Childcare for Employees	. \$
Name of Business Entity	
10. Manufacturer's Investment Tax Credit	. \$
Name of Business Entity	
11. Optional Investment Tax Credit	· \$
Name of Business Entity	* ,
12. Enter the Total of Lines 1 through 11 here and	
on Line 17 page 2	



	Social Security Number:				-			-					
--	-------------------------	--	--	--	---	--	--	---	--	--	--	--	--

	HEDULE 3 COMPUTATION OF GEORGIA TAXA ome earned in another state as a Georgia resident is			
DO	NOT USE LINES 9 THROUGH 14-PAGE 1, FO	RM 500		
		Federal Income as shown on Return COLUMN A	Income Not Taxable to Georgia COLUMN B	Georgia Income COLUMN C
1.	Wages, Salaries, Tips, Etc	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,
2.	Interest and Dividends	, , , , , , , , , , , , , , , , , , , ,		
3.	Business Income or (loss)			
4.	Other Income or (loss)			
5.	Total Income: Total Lines 1 through 4			
	Adjustments to Income:			
6.	Total from Federal Form 1040	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,
7.	Total from Form 500 Schedule 1 page 3 (see instructions Line 9, page 7)	, , ,	, , , , , , , , , , , , , , , , , , , ,	
8.	Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	, , ,	, , , , , , , , , , , , , , , , , , , ,	, , ,
9.	RATIO: Divide Line 8, Column C by Line 8 Column Enter percentage		%	Not to exceed 100%
10.	Itemized or Standard Deduction (see instructions for Line 10, page 12)		, , , , , , , , , , , , , , , , , , , ,	
11.	Personal Exemption from form 500 page 1, line 6, I	multiplied by \$2700		
12.	Total Deductions and Exemptions: Add Lines 10 ar	nd 11		
13.	Multiply Line 12 by Ratio on Line 9 and enter result	t		
14.	Georgia Taxable Income: Subtract Line 13 from Lin Enter here and on Line 15, Page 1 of Form 500	•		, , , , , , , , , , , , , , , , , , , ,

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

# This amount should be on line 16, Form 500 GEORGIA INCOME TAX TABLE

										JKGI	_								UL									
	ne 15 n 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly		If line 15 of Form 500 is		Married filing jointly		If lin of Form	e 15 500 is		Married filing jointly			ne 15 n 500 is		Married filing jointly			e 15 500 is		Married filing jointly	
At Least	But Less Than	Single	Head of	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At But Less Least Than	Single	Head of	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately	At Least	But Less Than	Single	or Head of Household	Married filing Separately
	100	V	V	<b>V</b>	9,0		<b>V</b>	<b>V</b>	410	18,000	▼	200	050	27,		1 400	1.000	1 400		000	1.070	1.000	<b>V</b>		000	0.510	0.440	0.570
\$ 0 100	200	1	1		9,000	9,100 9,200	353 359	292 297	413 419	18,000 18,100 18,100 18,200	899	823 829	953 959	27,100	27,100 27,200	1,439		1,493	36,100	36,100 36,200	1,979	1,909		45,100		2,519		2,579
300 300	300 400	3	3	3	9,200	9,300 9,400	365 371	302 307	425 431	18,200 18,300 18,300 18,400	911	835 841	971		27,400	1,451	1,381	1,505 1,511	36,300	36,300 36,400	1,991	1,921	2,051		45,400	2,531	2,461	2,591
400 500	500 600	4 5	5	6	9,400	9,500 9,600	377 383	312 317	437 443	18,400 18,500 18,500 18,600	923	847 853	977 983	27,500	27,500 27,600	1,463		1,523	36,500	36,500 36,600	2,003	1,933	2,057	45,500	45,500 45,600	2,543	2,473	2,603
600 700	700 800	6 7	6 7	10	9,600 9,700	9,700 9,800	389 395	322 327	449 455	18,600 18,700 18,700 18,800	935	859 865	989 995	27,700	27,700 27,800	1,475	1,405	1,529 1,535	36,700	36,700 36,800	2,015	1,945	2,075	45,600 45,700	45,800	2,555	2,485	2,615
800 900	900 1,000	9 11	8 9		9,800 9,900	9,900 10,000	401 407	332 337	461 467	18,800 18,900 18,900 19,000		871 877	1,001 1,007	27,900				1,541 1,547	36,900					45,800 45,900				
1,000	1,100	13	11	16		10,100	413	343	473	<b>19,000</b>	953	883	1 013	<b>28,</b> 000		1 /03	1 //23	1 553		<b>000</b> 37,100	2 033	1 063	2 003	46,000	000 46,100	2 573	2 503	2 633
1,100 1,200	1,200 1,300	15 17	13 15	18	10,100	10,200	419 425	349 355	479	19,100 19,200 19,200 19,300	959	889	1,019	28,100 28,200	28,200	1,499	1,429	1,559	37,100	37,200 37,300	2,039	1,969	2,099	46,100 46,200	46,200	2,579	2,509	2,639
1,300 1,400	1,400 1,500	19 21	17 19	22	10,300	10,400	431 437	361 367		19,300 19,400 19,400 19,500	971	901	1,031 1,037	28,300	28,400 28,500	1,511	1,441	1,571	37,300	37,400 37,500	2,051	1,981	2,111	46,300 46,400	46,400	2,591		2,651
1,500	1,600	23 25	21	26	10,500	10,600	443 449	373 379	503	19,500 19,600	983	913	1,043	28,500	28,600	1,523	1,453	1,583	37,500	37,600 37,700	2,063	1,993	2,123	46,500 46,600	46,600	2,603	2,533	2,663
1,600	1,700 1,800	27	23 25	29 32	10,700	10,700	455	385	509 515	19,600 19,700 19,700 19,800	995	925	1,049	28,700	28,700 28,800	1,535	1,465		37,700	37,800	2,075	2,005	2,135	46,700	46,800	2,615	2,539	2,675
1,800 1,900	1,900 2,000	29 31	27 29	35 35	10,900	10,900 11,000	461 467	391 397	521 527	19,800 19,900 19,900 20,000			1,061 1,067	28,900	28,900 29,000				37,900	37,900 38,000					47,000			2,681 2,687
2,000	2,100	33	31	41		11,100	473	403	533	<b>20,000</b> 20,100	1.013	943	1,073	<b>29,</b> 000		1,553	1,483	1,613		000 38,100	2.093	2,023	2,153	<b>47,</b> 000		2,633	2,563	2,693
2,100 2,200	2,200 2,300	35 37	33 35	44	11,100	11,200	479 485	409 415	539 545	20,100 20,200 20,200 20,300	1,019	949	1,079		29,200	1,559	1,489	1,619 1,625	38,100	38,200	2,099	2,029	2,159	47,100 47,200	47,200	2,639	2,569	
2,300 2,400	2,400 2,500	40 43	37 39	50	11,300	11,400	491 497	421 427	551 557	20,300 20,400 20,400 20,500	1,031	961	1,091	29,300 29,400	29,400	1,571	1,501	1,631 1,637	38,300	38,400	2,111	2,041	2,171	47,300 47,400	47,400	2,651		2,711
2,500 2,600	2,600 2,700	46 49	41 43	57	11,500	11,600	503 509	433 439	563 569	20,500 20,600 20,600 20,700	1,043	973	1,103 1,109	29,500	29,600 29,700	1,583	1,513	1,643 1,649	38,500	38,600 38,700	2,123	2,053	2,183	47,500 47,600	47,600	2,663	2,593 2,599	2,723
2,700 2,800	2,800 2,900	52 55	45 47	65	11,700	11,800	515 521	445 451	575 581	20,700 20,800 20,800 20,900	1,055	985		29,700		1,595	1,525	1,655 1,661	38,700	38,800	2,135	2,065	2,195	47,700 47,800	47,800	2,675	2,605	2,735
2,900	3,000	58	49		11,900	12,000	527	457		20,900 21,000				29,900	30,000				38,900	39,000				47,900	48,000			
3,000	3,100	61	51	77		12,100	533	463	593	<b>21,000</b> 21,100	1,073	1,003	1,133	<b>30,</b> 000	30,100	1,613	1,543	1,673		<b>000</b>	2,153	2,083	2,213	<b>48,</b> 000	48,100	2,693	2,623	2,753
3,100 3,200	3,200 3,300	64 67	54 57	81 85		12,200 12,300	539 545	469 475	599 605	21,100 21,200 21,200 21,300					30,200			1,679 1,685		39,200 39,300					48,200 48,300			
3,300 3,400	3,400 3,500	70 73	60 63	89	12,300	12,400	551 557	481 487		21,300 21,400 21,400 21,500	1,091	1,021	1,151	30,300 30,400	30,400	1,631	1,561	1,691 1,697	39,300	39,400 39,500	2,171	2,101	2,231	48,300	48,400 48,500	2,711	2,641	2,771
3,500 3,600	3,600 3,700	76 79	66 69	97	12,500	12,600 12,700	563 569	493 499		21,500 21,600 21,600 21,700	1,103	1,033	1,163	30,500		1,643	1,573	1,703 1,709	39,500	39,600 39,700	2,183	2,113	2,243	48,500	48,600 48,700	2,723	2,653	2,783
3,700 3,800	3,800 3,900	82 86	72 75	107	12,700	12,800	575 581	505 511	635 641	21,700 21,800 21,800 21,900	1,115	1,045	1,175		30,800	1,655	1,585	1,715	39,700	39,800 39,900	2,195	2,125	2,255	48,700	48,800 48,900	2,735	2,665	2,795
3,900	4,000	90	78		12,900	13,000	587	517		21,900 22,000	1,127	1,057	1,187	30,900	31,000				39,900	40,000				48,900	49,000			
4,000	<b>4,100</b>	94	81	122	13,000	13,100	593	523	653	<b>22,000</b> 22,100					31,100				40,000	000 40,100	2,213	2,143	2,273		49,100			
4,100 4,200	4,200 4,300	98 102	84 87	127 132	13,200	13,200 13,300	599 605	529 535	659 665	22,100 22,200 22,200 22,300	1,145	1,075	1,205	31,200	31,300	1,685	1,615	1,745	40,200	40,200 40,300	2,225	2,155	2,285	49,200	49,200 49,300	2,765	2,695	
4,300 4,400	4,400 4,500	106 110	90 93	137 142	13,400	13,400 13,500	611 617	541 547	671 677	22,300 22,400 22,400 22,500	1,157	1,087	1,217	31,300 31,400	31,500	1,697	1,627	1,757	40,400	40,400 40,500	2,237	2,167	2,297	49,400	49,400 49,500	2,777	2,707	
4,500 4,600	4,600 4,700	114 118	96 99	147 152		13,600	623 629	553 559	683 689	22,500 22,600 22,600 22,700				31,500 31,600				1,769	40,600	40,600	2,249	2,179	2,309	49,500 49,600	49,600 49,700			
4,700 4,800	4,800 4,900	122 126	102 105	157 162		13,800	635 641	565 571	695 701	22,700 22,800 22,800 22,900				31,700 31,800						40,800 40,900					49,800 49,900			
4,900	5,000	130	108	167		14,000 <b>000</b>	647	577	707	22,900 23,000 <b>23.000</b>	1,187	1,117	1,247	31,900 <b>32,</b> 0		1,727	1,657	1,787	40,900	41,000	2,267	2,197	2,327	49,900 <b>50,</b> 0		2,807	2,737	2,867
5,000	5,100	134	112	173	14,000	14,100	653	583	713	23,000 23,100	1,193	1,123	1,253	32,000	32,100	1,733	1,663	1,793	41,000	41,100	2,273	2,203	2,333	50,000	50,100	2,813	2,743	2,873
5,100 5,200	5,200 5,300	138 142	116 120	185	14,200	14,200	659 665	589 595	725	23,100 23,200 23,200 23,300	1,205	1,135	1,265	32,200	32,300	1,745	1,675	1,805	41,200	41,300	2,285	2,215	2,345	50,200	50,300	2,825	2,755	2,885
5,300 5,400	5,400 5,500	147 152	124 128	191 197	14,400	14,400	671 677	601 607	737	23,300 23,400 23,400 23,500	1,217	1,147	1,277	32,400	32,500	1,757	1,687	1,817	41,400	41,500	2,297	2,227	2,357	50,400	50,500	2,837	2,767	2,897
5,500 5,600	5,600 5,700	157 162	132 136	209	14,600	14,600 14,700	683 689	613 619	743 749	23,500 23,600 23,600 23,700	1,229	1,159	1,289	32,500 32,600	32,700	1,769	1,699	1,829	41,600	41,700	2,309	2,239	2,369	50,600	50,700	2,849	2,779	2,909
5,700 5,800	5,800 5,900	167 172	140 144	221	14,800	14,800 14,900	695 701	625 631	761	23,700 23,800 23,800 23,900	1,241	1,171	1,301	32,800	32,800 32,900	1,781	1,711	1,841	41,800	41,900	2,321	2,251	2,381	50,700 50,800	50,900	2,861	2,791	2,915 2,921
5,900	6,000 <b>)00</b>	177	148	227	_	15,000 <b>000</b>	707	637	767	23,900 24,000 <b>24.000</b>	1,247	1,177	1,307	32,900 <b>33,</b> (	33,000	1,787	1,717	1,847		42,000 <b>000</b>	2,327	2,257	2,387	50,900 <b>51,</b> 0		2,867	2,797	2,927
6,000 6,100		182 187	152 156	233 239	15,000	15,100 15,200	713 719	643 649	773 779	24,000 24,100 24,100 24,200				33,000 33,100	33,100			1,853 1,859	42,000	42,100 42,200	2,333	2,263	2,393	51,000 51,100	51,100			
6,200 6,300	6,300 6,400	192 197	160 164	245	15,200	15,200 15,300 15,400	725 731	655 661	785	24,200 24,300 24,300 24,400	1,265	1,195		33,200		1,805	1,735	1,865	42,200	42,200 42,300 42,400	2,345	2,275	2,405	51,100 51,200 51,300	51,300	2,885		2,945
6,400 6,500	6,500 6,600	202 207	168 172	257	15,400	15,400 15,500 15,600	737 743	667 673	797	24,400 24,500 24,500 24,600	1,277	1,207	1,337 1,343	33,400	33,500 33,600	1,817	1,747	1,877	42,400	42,400 42,500 42,600	2,357	2,287	2,417	51,300 51,400 51,500	51,500	2,897		2,957
6,600 6,700	6,700 6,800	212 217	176 180	269	15,600	15,700 15,700 15,800	749 755	679 685	809	24,600 24,700 24,700 24,800	1,289	1,219	1,349 1,355		33,700	1,829	1,759	1,889	42,600	42,700	2,369	2,299	2,429	51,600 51,700	51,700	2,909	2,839	2,969 2,975
6,800	6,900	222	184	281	15,800	15,900	761	691	821	24,800 24,900	1,301	1,231	1,361	33,800 33,900	33,900	1,841	1,771	1,901	42,800	42,900	2,381	2,311	2,441	51,800	51,900	2,921	2,851	2,981
6,900 <b>7,</b> 0	7,000 <b>)00</b>	227	188	287		16,000 <b>000</b>	767	697	827	24,900 25,000 <b>25,000</b>		· ·		34,0	000				_	000	<sub>ا</sub> د,১۲	۷,017	z,44 <i>1</i>	<b>51</b> ,900		2,921	۷,00/	2,961
7,000 7,100	7,100 7,200	233 239	192 197	293 299		16,100 16,200	773 779	703 709	833 839	25,000 25,100 25,100 25,200				34,000 34,100										52,000	52,100			2,993 2,999
7,200 7,300	7,300 7,400	245 251	202 207	305	16,200	16,300 16,400	785 791	715 721	845	25,200 25,300 25,300 25,400	1,325	1,255	1,385		34,300	1,865	1,795	1,925	43,200	43,300	2,405	2,335	2,465		52,300	2,945	2,875	3,005
7,400 7,500	7,500 7,600	257 263	212 217	317 323	16,400 16,500	16,500 16,600	797 803	727 733	857 863	25,400 25,500 25,500 25,600	1,337	1,267		34,400		1,877	1,807	1,937 1,943	43,400 43.500	43,500 43,600	2,417 2.423	2,347 2.353	2,477 2.483	52,400 52,500	52,500	2,957	2,887	
7,600 7,700	7,700 7,800	269 275	222 227	329 335	16,600	16,700	809 815	739 745	869 875	25,600 25,700 25,700 25,800	1,349	1,279	1,409		34,700	1,889	1,819	1,949	43,600	43,700	2,429	2,359	2,489	52,600 52,700	52,700	2,969	2,899	3,029
7,800 7,900	7,900	281 287	232	341	16,800	16,900 17,000	821 827	751 757	881	25,800 25,900	1,361	1,291	1,421	34,800	34,900	1,901	1,831	1,961	43,800	43,900	2,441	2,371	2,501	52,800	52,900	2,981	2,911	3,041
8,0	000				17,	000				26,000				35,0	000				44,	000				53,0	000			
8,000 8,100	8,200	293 299	242 247	359	17,100	17,100 17,200	833 839	763 769	893 899	26,000 26,100 26,100 26,200	1,379	1,309	1,439	35,100	35,100 35,200	1,919	1,849	1,973 1,979	44,000 44,100	44,100 44,200 44,300	2,453 2,459	2,383 2,389	2,513 2,519	53,000 53,100	53,200	2,999	2,929	3,059
8,200 8,300	8,300 8,400	305 311	252 257	365 371	17,200 17,300	17,300 17,400	845 851	775 781	905 911	26,200 26,300 26,300 26,400	1,391	1,321	1,451	35,300		1,931	1,861	1,991	44,300	44,400	2,471	2,401	2,531	53,300	53,300 53,400	3,011	2,941	3,071
8,400 8,500	8,500 8,600	317 323	262 267	377 383	17,400 17,500	17,500 17,600	857 863	787 793	917 923	26,400 26,500 26,500 26,600	1,397 1,403	1,327 1,333	1,457 1,463	35,400 35,500	35,500 35,600	1,937 1,943	1,867 1,873	1,997 2,003	44,400 44,500	44,500 44,600	2,477 2,483	2,407 2,413	2,537 2,543	53,400 53,500	53,500 53,600	3,017 3,023	2,947 2,953	3,077 3,083
8,600 8,700	8,700 8,800	329 335	272 277	389	17,600	17,700 17,800	869 875	799 805	929 935	26,600 26,700 26,700 26,800	1,409	1,339	1,469	35,600	35,700 35,800	1,949	1,879	2,009	44,600	44,700 44,800	2,489	2,419	2,549	53,600 53,700	53,700	3,029	2,959	3,089 3,095
8,800 8,900	8,900 9,000	341 347	282 287	401	17,800	17,900 18,000	881 887	811 817	941	26,800 26,900 26,900 27,000	1,421	1,351	1,481	35,800 35,900	35,900	1,961	1,891	2,021	44,800	44,900	2,501	2,431	2,561	53,800 53,900	53,900	3,041	2,971	3,101
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# This amount should be on line 16, Form 500 GEORGIA INCOME TAX TABLE

										JN	•				/141														
If line 15 of Form 500	is	fil	rried ing		If lin			Married filing		If lin of Form			Married filing		If lin of Form	e 15		Married filing			ne 15 n 500 is		Married filing		If line of Form			Married filing	
				arried				jointly	Married				jointly	Married					Married			1		Married				jointly	Married
At But Lo Least Thai			id of 1 sehold Se	filing parately	Least	But Less Than	Single	Head of Household		At Least	But Less Than	Single	Head of Household		At Least	But Less Than		Head of Household	filing Separately	At Least	But Less Than	Single	Head of Household			ut Less Than		Head of Household	filing Separately
<b>54,000</b> 54,10		53 2,9	983 3	113	<b>63,</b> 000	000 63,100	3,593	3,523	3,653	<b>72,</b> 000	72,100	4,133	4,063	4,193	<b>81,</b> 000	000 81,100	4,673	4,603	4,733		90,100	5,213	5,143	5,273	<b>99,0</b> 00 9		5,753	5,683	5,813
54,100 54,20 54,200 54,30	200 3,0	59 2,9	989 3	,119		63,200 63,300		3,529	3,659	72,100 72,200	72,200	4,139	4,069	4,199		81,200 81,300			4,739 4,745	90,100	90,200 90,300	5,219	5,149	5,279	99,100 9 99,200 9			5,689 5,695	5,819 5,825
54,300 54,40 54,400 54,50										72,300 72,400					81,300 81,400						90,400 90,500				99,300 9 99,400 9			5,701 5,707	5,831 5,837
54,500 54,60 54,600 54,70	0,0	83 3,0	13 3	,143	63,500	63,600	3,623	3,553	3,683		72,600	4,163	4,093	4,223		81,600	4,703	4,633	4,763	90,500	90,600	5,243	5,173	5,303	99,500 9 99,600 9	9,600	5,783	5,713	5,843 5,849
54,700 54,80 54,800 54,90	3,0	95 3,0	25 3	,155	63,700	63,800	3,635	3,565	3,695		72,800	4,175	4,105	4,235	81,700	81,800	4,715	4,645	4,775	90,700	90,800	5,255	5,185	5,315	99,700 9 99,800 9				
54,900 55,00 <b>55,000</b>		07 3,0	37 3	,167	63,900 <b>64,</b> 0	64,000	3,647	3,577	3,707	72,900 <b>73.</b> 0		4,187	4,117	4,247	81,900 <b>82,</b> 0		4,727	4,657	4,787		91,000 <b>000</b>	5,267	5,197	5,327	99,900 9	9,999	5,807	5,737	5,867
55,000 55,10	00 3,1				64,000	64,100				73,000	73,100				82,000	82,100				91,000	91,100				100,000	or over			5,870+
55,100 55,20 55,200 55,30	3,1	25 3,0	)55 3	,185	64,200	64,300	3,665	3,595	3,725	73,200	73,300	4,205	4,135	4,265	82,100 82,200	82,300	4,745	4,675	4,805	91,200	91,200 91,300	5,285	5,215	5,345			6% of		
55,300 55,40 55,400 55,50	00 3,1	37 3,0	067 3	,197	64,400	64,500	3,677	3,607	3,737	73,300 73,400	73,500	4,217	4,147	4,277	82,400	82,500	4,757	4,687	4,817	91,400		5,297	5,227	5,357		•	over \$1	00,000	)
55,500 55,60 55,600 55,70	00 3,1	49 3,0	79 3	,209	64,600	64,700	3,689	3,619	3,749	73,600	73,700	4,229	4,159	4,289	82,600	82,700	4,769	4,699	4,829	91,600	91,600 91,700	5,309	5,239	5,369					
55,700 55,80 55,800 55,90	300 3,1 300 3,1	55   3,0 61   3,0	085   3 091   3	,215	64,700	64,800	3,695	3,625	3,755	73,700 73,800	73,800	4,235	4,165 4,171	4,295	82,800	82,800 82,900	4,781	4,711	4,841	91,800	91,800 91,900	5,321	5,251	5,381					
55,900 56,00 <b>56,000</b>		67   3,0	97  3	,227	64,900 <b>65,</b> (		3,707	3,637	3,767	73,900 <b>74,</b> 0		4,247	4,177	4,307	82,900 <b>83,</b> 0		4,787	4,717	4,847		92,000 <b>000</b>	5,327	5,257	5,387					
56,000 56,10 56,100 56,20	00 3,1				65,000	65,100				74,000 74,100	74,100					83,100				92,000	92,100 92,200								
56,200 56,30 56,300 56,40	3,1	85 3,1	115 3	,245	65,200	65,300	3,725	3,655	3,785	74,200 74,300	74,300	4,265	4,195	4,325	83,200 83,300	83,300	4,805	4,735	4,865	92,200	92,300 92,400	5,345	5,275	5,405					
56,400 56,50 56,500 56,60	00 3,1	97 3,1	127 3	,257	65,400	65,500	3,737	3,667	3,797	74,400	74,500	4,277	4,207	4,337	83,400	83,500 83,600	4,817	4,747	4,877	92,400	92,500 92,600	5,357	5,287	5,417					
56,600 56,70 56,700 56,80	00 3,2	09 3,1	39 3	,269	65,600	65,700	3,749	3,679	3,809	74,600 74,700	74,700	4,289	4,219	4,349	83,600	83,700 83,800	4,829	4,759	4,889 4,895	92,600	92,700 92,800	5,369	5,299	5,429					
56,800 56,90 56,900 57,00	000 3,2	21 3,1	151 3	,281	65,800	65,900 66,000	3,761	3,691	3,821	74,800 74,900	74,900	4,301	4,231	4,361	83,800	83,900 84,000	4,841	4,771	4,901	92,800	92,900 93,000	5,381	5,311	5,441					
57,000	)				66,0	000				75,0	000				84,0	000				93,	000								
57,000 57,10 57,100 57,2	200 3,2	39 3,1	169 3	,299	66,100		3,779	3,709	3,839		75,200	4,319	4,249	4,379	84,100		4,859	4,789	4,919	93,100	93,100 93,200	5,399	5,329	5,459					
57,200 57,30 57,300 57,40	00 3,2	51 3,1	181 3	,311	66,300	66,400	3,791	3,721	3,851	75,300	75,400	4,331	4,261	4,391	84,200 84,300	84,400	4,871	4,801	4,931	93,300	93,300 93,400	5,411	5,341	5,471					
57,400 57,50 57,500 57,60	3,2	63 3,1	193 3	,323	66,500		3,803	3,733	3,863	75,400 75,500	75,600	4,343	4,273	4,403	84,400 84,500	84,600	4,883	4,813	4,937 4,943	93,500	93,500 93,600	5,423	5,353	5,477 5,483					
57,600 57,70 57,700 57,80	3,2	75 3,2	205 3	,335	66,700	66,800	3,815	3,745	3,875	75,600 75,700	75,800	4,355	4,285	4,415		84,800	4,895	4,825	4,949 4,955	93,700	93,700 93,800	5,435	5,365	5,489 5,495					
57,800 57,90 57,900 58,00	000 3,2				66,900	66,900 67,000			3,881 3,887	75,800 75,900	76,000			4,421 4,427	84,900	84,900 85,000			4,961 4,967	93,900	93,900 94,000			5,501 5,507					
<b>58,000</b> 58,10		93 3,2	223 3	,353	<b>67,</b> 000		3,833	3,763	3,893	<b>76,0</b>		4,373	4,303	4,433	<b>85,</b> 000	<b>000</b> 85,100	4,913	4,843	4,973		94,100	5,453	5,383	5,513					
58,100 58,20 58,200 58,30	200 3,2	99 3,2	229 3	,359	67,100	67,200	3,839	3,769	3,899	76,100 76,200	76,200	4,379	4,309	4,439		85,200	4,919	4,849	4,979	94,100	94,200 94,300	5,459	5,389	5,519					
58,300 58,40 58,400 58,50	00 3,3	17 3,2	247 3	,377	67,400	67,500	3,857	3,787	3,917	76,300 76,400						85,400 85,500			4,991 4,997		94,400 94,500			5,531 5,537					
58,500 58,60 58,600 58,70	00 3,3	29 3,2	259 3	,389	67,600	67,700	3,869	3,799	3,929	76,500 76,600	76,700	4,409	4,339	4,469	85,600	85,600 85,700	4,949	4,879	5,003 5,009	94,600	94,600 94,700	5,489	5,419	5,543 5,549					
58,700 58,80 58,800 58,90	000 3,3	41 3,2	271 3	,401	67,800	67,900	3,881	3,811	3,941	76,700 76,800	76,900	4,421	4,351	4,481	85,800	85,800 85,900	4,961	4,891	5,015 5,021	94,800	94,800 94,900	5,501	5,431	5,561					
58,900 59,00 <b>59,000</b>		47   3,2	277  3	,407	67,900 <b>68,</b> (		3,887	3,817	3,947	76,900 <b>77,</b> (		4,427	4,357	4,487	85,900 <b>86,</b>		4,967	4,897	5,027		95,000 <b>000</b>	5,507	5,437	5,567					
59,000 59,10 59,100 59,20	00 3,3				68,000	68,100				77,000	77,100				86,000	86,100				95,000	95,100 95,200								
59,200 59,30 59,300 59,40	3,3	65 3,2	295 3	,425	68,200		3,905	3,835	3,965	77,200		4,445	4,375	4,505	86,200		4,985	4,915		95,200		5,525	5,455						
59,400 59,50 59,500 59,60	00 3,3	77 3,3	307 3	,437	68,400	68,500	3,917	3,847	3,977	77,400	77,500	4,457	4,387	4,517	86,400	86,500	4,997	4,927	5,057	95,400		5,537	5,467	5,597					
59,600 59,70 59,700 59,80	00 3,3	89 3,3	319 3	,449	68,600	68,700	3,929	3,859	3,989	77,600	77,700	4,469	4,399	4,529	86,600	86,700	5,009	4,939	5,069	95,600	95,700 95,800	5,549	5,479	5,609					
59,800 59,90 59,900 60,00	000 3,4	01 3,3	331 3	,461	68,800	68,900 69,000	3,941	3,871	4,001	77,800 77,900	77,900	4,481	4,411	4,541	86,800	86,900	5,021	4,951	5,081	95,800	95,900 96,000	5,561	5,491	5,621					
60,000	) ו				69,0	000				78,0	000				87,0	000				96,	000								
60,000 60,10 60,100 60,20	200 3,4	19 3,3	349   3	,479	69,100		3,959	3,889	4,019		78,200	4,499	4,429	4,559	87,000 87,100	87,200	5,039	4,969	5,099	96,100	96,100 96,200	5,579	5,509	5,633 5,639					
60,200 60,30 60,300 60,40	00 3,4	31 3,3	361 3	,491	69,300	69,400	3,971	3,901	4,031	78,300	78,400	4,511	4,441	4,571	87,300	87,400	5,051	4,981	5,111	96,300	96,300 96,400	5,591	5,521	5,645 5,651					
60,400 60,50 60,500 60,60 60,600 60,70	600 3,4	43 3,3	373 3	,503	69,500	69,600	3,983	3,913	4,043	78,500	78,600	4,523	4,453	4,583	87,400 87,500 87,600	87,600	5,063	4,993	5,123	96,500	96,500 96,600 96,700	5,603	5,533	5,663					
60,800 60,80 60,800 60,90	300 3.4	55 3.3	385 3	.515	69.700	69,800 69,900	3.995	3.925	4,055	78,600 78,700 78,800	78,800	4,535	4,465	4,595	87,600 87,700 87,800 87,900	87,800 87,000	5,009	5,005	5,135	96,700	96,800	5,615	5,545	5,675					
60,900 61,0	000  3,4	67 3,3	397 3	,527	69,900	70,000	4,007	3,937	4,067			4,547	4,477	4,607	87,900	88,000	5,087	5,017	5,147			5,627	5,557	5,687					
<b>61,000</b> 61,10	00 3,4	73 3,4	103 3	,533	<b>70,</b> 000	70,100	4,013	3,943	4,073	<b>79,</b> 000	79,100	4,553	4,483	4,613	<b>88,</b> 000	88,100	5,093	5,023	5,153	97,000	97,100	5,633	5,563	5,693					
61,100 61,20	200 3,4	79 3,4	109 3	,539	70,100	70,200	4,019	3,949	4,079	79,100	79,200	4,559	4,489	4,619	88,100 88,200	88,200 88,300	5,099 5 105	5,029 5,035	5,159 5 165	97,100 97,200	97,200 97,300	5,639	5,569 5,575	5,699 5,705					
61,300 61,40 61,400 61,50 61,500 61,60 61,600 61,70	00 3,4 00 3,4	91   3,4 97   3,4	121  3 127  3	,551 ,557	70,300 70,400	70,400 70,500	4,031 4,037	3,961 3,967	4,091 4,097	79,300 79,400	79,400 79,500	4,571 4,577	4,501 4,507	4,631 4,637	88,300 88,400 88,500	88,400 88,500	5,111 5,117	5,041 5,047	5,171 5,177	97,300 97,400	97,400 97,500	5,651 5,657	5,581 5,587	5,711 5,717					
61,500 61,60 61,600 61,70	00 3,5	03   3,4 09   3,4	133  3 139  3	,563 ,569	70,500 70,600	70,600 70,700	4,043 4,049	3,973 3,979	4,103 4,109	79,500 79,600	79,600 79,700	4,583 4,589	4,513 4,519	4,643 4,649	88,600	88,700	5,129	5,059	5,189	97,600	97,700	15,669	5,599	5,729					
61,800 61,8	000 3,5	15   3,4 21   3,4	145   3 151   3	,581	70,700	70,800	4,055	3,985	4,115 4,121	79,700	79,800	4,601	4,525	4,655	88,800	88,800 88,900	5,141	5,071	5,201	97,800	97,800 97,900	5,681	5,611	5,741					
61,900 62,00 <b>62,000</b>		27   3,4	157  3	,587	70,900	71,000 <b>000</b>	4,067	3,997	4,127	79,900 <b>80,</b> 0		4,607	4,537	4,667	88,900 <b>89,</b> 0		5,147	5,077	5,207		98,000 <b>000</b>	5,687	5,617	5,747					
62,000 62,10 62,100 62,20	00 3.5	33 3,4 39 3.4	163 3 169 3	,593 ,599	71.000	71.100	4,073 4,079	4,003 4.009	4,133 4,139	80.000	80.100	4,613 4,619	4,543 4,549	4,673 4,679	89,000 89,100		5,153 5,159	5,083 5,089	5,213 5,219	98,000	98,100 98,200			5,753 5,759					
62,200 62,30 62,300 62,40	3,5 3,5 3,5	45 3,4 51 3,4	175   3 181   3	,605 ,611	71,200 71,300	71,300 71,400	4,085 4,091	4,015 4,021	4,145 4,151	80,200 80,300	80,300 80,400	4,625 4,631	4,555 4,561	4,685 4,691	89,200 89.300	89,300 89,400	5,165 5.171	5,095 5.101	5,225 5.231	98,200 98,300	98,300 98,400	5,705 5,711	5,635 5,641	5,765 5,771					
62,400 62,50 62,500 62,60	3,5 300 3,5	57 3,4 63 3,4	187   3 193   3	,617 ,623	71,400 71,500	71,500 71,600	4,097 4,103	4,027 4,033	4,157 4,163	80,400 80,500	80,500 80,600	4,637 4,643	4,567 4,573	4,697 4,703	89,400 89,500	89,500 89,600	5,177 5,183	5,107 5,113	5,237 5,243	98,400 98,500	98,500 98,600	5,717 5,723	5,647 5,653	5,777 5,783					
62,600 62,7 62,700 62,8	700 3,5 300 3,5	69 3,4 75 3,5	199 3 505 3	,629 ,635	71,600 71,700	71,700 71,800	4,109 4,115	4,039 4,045	4,169 4,175	80,600 80,700	80,700 80,800	4,649 4,655	4,579 4,585	4,709 4,715	89,600 89,700	89,700 89,800	5,189 5,195	5,119 5,125	5,249 5,255	98,600 98,700	98,700 98,800	5,729 5,735	5,659 5,665	5,789 5,795					
62,800 62,9 62,900 63,0	000 3,5	81 3,5	511 3	,641	71,800	71,900	4,121	4,051	4,181	80,800 80,900	80,900	4,661	4,591	4,721	89,800 89,900	89,900	5,201	5,131	5,261 5,267	98,800	98,900 99,000	5,741	5,671	5,801 5,807					
																						1							

# **WORKSHEET FOR OTHER STATE(S) TAX CREDIT**

Use these worksheets for the computation of other state(s) tax credit for full and part-year residents. Do not file this worksheet with your return. Please keep it for your records.

, ,,,,	ise keep it for your records.				
FOF	R FULL-YEAR RESIDENTS				
1.	Other state adjusted gross income taxed by Ge	orgia		\$	
2.	Georgia adjusted gross income (Line 10, Form 5	500)	\$		
3.	Ratio: Line 1 divided by Line 2			%	
4.	Georgia standard or itemized deduction		\$		
5.	Georgia personal exemption and credit for depe	endents from Form 500,			
	Page 1, Line 14				
6.	Total of Lines 4 and 5		\$		
7.	Line 6 multiplied by ratio on Line 3			\$	
8.	Income for computation of credit (Line 1 less Li	ne 7)		\$	
9.	Tax at Georgia rates (use tax table on Pages 9 of	or 10)			
10.	Tax shown on return(s) filed with other state(s)			\$	
11.	Tax credit allowable (lesser of Line 9 or 10) to be	e claimed in Schedule 2	,		
	Page 3, Form 500			\$	
CAF	TER THE CREDIT ALLOWABLE ON PAGE 3, SCH RRIED FORWARD TO PAGE 2, LINE 17. ATTACH ( wable. No other income taxes such as local,	COPY OF TAX RETURN(	S) FILED WITH	OTHER STATE(S). Note: Only s	
	R PART-YEAR RESIDENTS				
1.	Income earned in another state(s) while a Georg			\$	
2.	Georgia adjusted gross income (Line 8, Column	C of Schedule 3, Form			
3.	Ratio: Line 1 divided by Line 2			%	
4.	Georgia standard or itemized deduction and Ge				
_	and credit for dependents (Line 13, Schedule 3,	Form 500)	\$		
5.	Line 4 multiplied by ratio on Line 3	->			
6.	Income for computation of credit (Line 1 less Lin				
7.	Tax at Georgia rates (use tax table on Pages 9 c				
8.	Tax shown on return(s) filed with other state(s) f		orgia	\$	
9.	Tax credit allowable (lesser of Line 7 or 8) to be	claimed in Schedule 2,			
	Page 3 of Form 500			\$	
CAF	TER THE CREDIT ALLOWABLE ON PAGE 3, SCH RRIED FORWARD TO PAGE 2, LINE 17. ATTACH ( wable. No other income taxes such as local,	COPY OF TAX RETURN(	S) FILED WITH	OTHER STATE(S). Note: Only s	
	LOW II	NCOME CREDI	T WORKS	HEET	
a de	ou are a Georgia resident and your Federal adjust ependent by another taxpayer on their Federal or ible, determine the credit using the worksheet be	Georgia individual incor	ne tax return, yo	ou are entitled to a low income	
1.	Enter your income from Line 8 of the Georgia Fe	orm 500. If zero or less,	enter zero.		
2.	Enter the total exemptions. Exemptions are self	, spouse and natural or	legally adopted	children.	
3.	Each taxpayer 65 years of age or older may clai	m double credit. If you	or your spouse	are 65 or	
	older, enter 1. If you and your spouse are both 6	35 or older, enter 2.			
4.	Add numbers on Lines 2 and 3 and enter. Also	enter this total in block 2	21a of Form 500	).	
5.	Using the base credit table below, find the base	credit corresponding to	vour income a	nd enter	
0.	Also enter in block 21b of Form 500.	ordan derresponding to	your moonie a		
6.	Multiply the amount entered on Line 4 by the arcredit. Also enter on Line 21c of Form 500.	nount on Line 5 and ent	-		
•		BASE CREDIT			
	Federal Adjusted Gross Income	Base Credit			
	Under \$6,000	\$ 26			
	\$6,000 but not more than \$7,999	\$ 20			
	\$8,000 but not more than \$9,999 \$10,000 but not more than \$14,999	\$ 14 \$ 8			
	\$15,000 but not more than \$19,999	\$ 5			

All claims for this credit, including amended claims, must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

#### PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

If you were a part-year resident or a nonresident, you should use the same form as a full-year resident, **FORM 500**, except that you should complete Schedule 3 of Form 500, page 4. A married part-year resident or nonresident with income earned in Georgia (whose spouse is a nonresident with no Georgia source income) may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents.

**Column A** must agree with your Federal Return.

Column B is your income and adjustments prior to or after Georgia residence, or your home state income as a nonresident.

Column C is your Georgia income and adjustments in arriving at your Georgia taxable income.

#### **SCHEDULE 3 INSTRUCTIONS**

LINES 1-5: In Column A, list your Federal income. In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

**LINES 6-7**: In Column A Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7 list adjustments allowed by Georgia law. *Refer to Page 7 on Line 9 for information on adjustments*.

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C by Line 8, Column A. This is the ratio of Georgia income to your total income.

**LINE 10**: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes other than Georgia or expense for the production of non-Georgia income. *If using the standard deduction, refer to Page 8 under Line 11a, b and c for information on Standard Deductions.* 

LINE 11: Enter the personal exemption. This amount comes from Line 6 of Form 500 multiplied by \$2700.

LINE 12: Add Lines 10 and 11 and enter on Line 12.

LINE 13: Multiply the amount on Line 12 by the percentage on Line 9 and enter on Line 13.

LINE 14: Subtract Line 13 from Line 8 and enter the result here and on Line 15 on page 1 of Form 500. This is your income that is taxable in Georgia. Use the Georgia Tax Table on Pages 9 and 10 to determine your tax and enter on Line 16 on Page 2 of Form 500.

#### FOLLOW THE INSTRUCTIONS ON PAGE 8 TO COMPLETE LINES 16 THROUGH 31 OF FORM 500, PAGE 2.

**NOTICE:** If one spouse is a Georgia resident and one spouse is a nonresident or part-year resident, enter the nonresident code on Line 4, Form 500, Page 1 and <u>use Schedule 3, Page 4</u>.

#### EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500. PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming their income was earned equally during the year, one-half earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS								
DO NOT USE LINES 8 THROUGH 14-PAGE 1, FORM 500								
Federal Ir as shown o		Georgia Income						
COLUM		COLUMN C						
1. Wages, Salaries, Tips, etc	,000,,24,000	, 24,000						
2. Interest and Dividends	,000							
3. Business Income (or loss)	, , , , , , , , , , , , , , , , , , , ,							
4. Other Income (or loss),	,,,,							
5. Total Income: Total Lines 1 through 4	,0000  , 26,000							
Adjustments to Income:								
6. Total from Federal Form 1040	,,							
7. Total from Form 500 Schedule 1, Page 3 (See instructions Line 9, Page 7),	,							
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7	,000, 26,000							
9. RATIO: Divide Line 8, Column C by Line 8, Column A-enter percentage	ge 5 0 %	Not to exceed 100%						
10. Itemized or Standard Deduction (see instructions for Line 10 on Page	e 12) 3,0000							
11. Personal Exemption from Form 500 Page 1, Line 6 multiplied by \$270	00							
12. Total Deductions and Exemptions: Add Lines 10 and 11								
13. Multiply Line 12 by Ratio on Line 9 and enter result								
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 1 of Form 500		, 21,800						

# RETIREMENT INCOME EXCLUSION WORKSHEET

		TAXPAYER	SPOUSE
1)	Salary and Wages		
2)	Other Earned Income/Losses		
3)	Total Earned Income		
4)	Maximum Earned Income	\$4,000.00	\$4,000.00
5)	Smaller of Line 3 or 4,		
	If Zero or Less, Enter 0 Here		
6)	Interest Income		
7)	Dividend Income		
8)	Alimony		
9)	Capital Gains/Losses		
10	Other Income/Losses		
11)	Taxable IRA Distributions		
12	Taxable Pensions		
13	Rental, Royalty, Partnership,		
	etc. Income/Losses		
14)	Total of Lines 6 Through 13,		
	If Zero or Less, Enter 0 Here		
15)	Add Lines 5 and 14		
16	Maximum Allowable Exclusion	\$13,000.00	\$13,000.00
17	Smaller of Line 15 or 16, Enter		
Не	re and on Schedule 1 Page 3		
Lin	ne 5. A & B Form 500.		

Keep worksheet for your records.

<sup>\*</sup>Income or losses should be allocated to the person who owns the item. If any income or loss item is jointly held, the income or loss should be allocated to each taxpayer at fifty percent (50%).

<sup>\*</sup>Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

<sup>\*</sup>Part-year or nonresidents must prorate the exclusion.

#### **GEORGIA TAX RATE SCHEDULE**

#### SINGLE PERSONS

If the amo	unt on	Amount of						
line 7 is		Tax is						
Not Over	\$ 750	1% of Taxable Income						
Over	\$ 750But not over\$2,250	\$ 7.50 plus 2% of the amount over \$ 750						
Over	\$2,250But not over\$3,750	\$ 37.50 plus 3% of the amount over \$2,250						
Over	\$3,750But not over\$5,250	\$ 82.50 plus 4% of the amount over \$3,750						
Over	\$5,250But not over\$7,000	\$ 142.50 plus 5% of the amount over \$5,250						
Over	\$7,000	\$ 230.00 plus 6% of the amount over \$7,000						

#### MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amo	ount on	Amount of
line 7 is		Tax is
Not Over	\$1,000	1% of Taxable Income
Over	\$1,000But not over\$3,000	\$ 10.00 plus 2% of the amount over \$1,000
Over	\$3,000But not over\$5,000	\$ 50.00 plus 3% of the amount over \$3,000
Over	\$5,000But not over\$7,000	\$ 110.00 plus 4% of the amount over \$5,000
Over	\$7,000But not over\$10,000	\$ 190.00 plus 5% of the amount over \$7,000
Over	\$10,000	\$ 340.00 plus 6% of the amount over \$10,000

#### MARRIED PERSONS FILING A SEPARATE RETURN

If the amou	unt on	Amount of
line 7 is		Tax is
Not Over	\$ 500	1% of Taxable Income
Over	\$ 500But not over\$1,500	\$ 5.00 plus 2% of the amount over \$500
Over	\$1,500But not over\$2,500	\$ 25.00 plus 3% of the amount over \$1,500
Over	\$2,500But not over\$3,500	\$ 55.00 plus 4% of the amount over \$2,500
Over	\$3,500But not over\$5,000	\$ 95.00 plus 5% of the amount over \$3,500
Over	\$5,000	\$ 170.00 plus 6% of the amount over \$5,000

#### **PENALTIES AND INTEREST**

- A. Penalty for late filing of return 5% of the tax shown on the return for each month or fractional part thereof up to 25%.
- B. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax filed with the intent to interfere with the Georgia Tax Laws.
- C. Penalty for failure to pay tax shown on a return by due date 1/2 of 1% of the tax due for each month or fractional part thereof up to 25%.
- D. Penalty for negligent underpayment of the tax 5% of the underpayment.
- E. Penalty for fraudulent underpayment 50% of the underpayment.
- F. Penalty for failure to file estimated tax 9% per annum for the period of underpayment. Form 500UET is available upon request for computation of under estimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

# **Instructions For Estimated Tax for Individuals and Fiduciaries**

**WHO MUST FILE ESTIMATE.** Each Individual or fiduciary subject to Georgia income tax who reasonably expects to have during the year gross income which exceeds (1) personal exemption plus (2) credit for dependents plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

**EXCEPTION:** Estimated tax is not required if, under agreement between the employer and employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two-thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) may file their return by March 1, 2000 and pay the full amount of tax due by that date.

**PURPOSE OF ESTIMATED TAX.** The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

**PAYMENT OF ESTIMATED TAX.** Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Make check or money order payable to "Georgia Income Tax Division."

**HOW TO ESTIMATE YOUR TAX.** A schedule for computing your estimated tax is enclosed. Tax rate schedules are furnished on page 14.

**PENALTIES.** Failure to comply with the provisions of this law relative to under-payment of installments, may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

#### STANDARD DEDUCTION

Single and head of household\$2	,300
Married filing jointly\$3	,000
Married filing separately\$1	,500
Additional:	
Age 65 or over or blind. These additional	

deductions are for you and your spouse but only if standard deduction is used. . . . . . . . . \$1,300

These amounts are the standard deduction regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met after April 1 and before June 1 estimate must be filed by June 15; after June 1 but before September 1, by September 15; and after September 1, by January 15 of the following year. Individuals filing on fiscal year ending after January 1 must file on corresponding dates.

Payment should be delivered or mailed to the

Georgia Department of Revenue P.O. Box 105499 Atlanta, Georgia 30348-5499

HOW TO COMPLETE FORM 500ES. Calculate your estimated tax by using the Schedule on page 16. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "when and where to file" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the other quarters. Be sure to check the correct box on the form.

# PERSONAL EXEMPTION AND EXEMPTION FOR DEPENDENTS

Each Exemption for 2000\$2	,700
Retirement Income Exclusion for 2000 maximum\$13	,000

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States free of any expense to the State of Georgia.

OUTOK TUE

500 ES GEORGIA INDIVIDUAL

**ESTIMATED TAX** 

**500 ES** 

GEORGIA DEPT. OF REVENUE P.O. BOX 105499 ATLANTA, GA 30348-5499 (404) 656-4674

lype of return: Individual	Fiduciary	CORRE	CT BOX
For Calender Year Ending	or Fiscal	Year Ending	20
	Taxpayer's Social Se	ecurity No.	Spouse's Social Security No.
	Quarter	Due Date	AMOUNT DUE ▶

#### 1. Adjusted gross income expected during the current year 1. \$ 2. Less: Deductions 2. \$ 3. Balance (Line 1 less Line 2) 3. Less: Personal exemption and exemption for dependents 4. \$ 4. 5. Balance (Line 3 less Line 4) 5. \$ Applicable Retirement Exclusion, see worksheet 6. 6. \$ 7. Taxable income (Line 5 less Line 6) 7. \$ Tax on amount on Line 7 (See tax rate schedule) 8. 8. 9. 9. \$ Less: Withholding Tax and other credits 10. Your estimated Tax (Line 8 less Line 9) 10. Credit from prior year's return to be credited to this estimate \$ 11. 11.

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

### **HOW TO ORDER INCOME TAX FORMS**

\$

12.

**BY MAIL:** Indicate the specific form(s) desired and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks.

(Figures may be rounded off.)

BY PHONE OR FAX: Tax form requests can be made 24 hours a day by calling (404) 656-4293.

Estimated Tax due this year (Line 10 less Line 11)

To receive a complete Fax-On-Demand index document showing all forms available via fax, select option 1. After receiving an index document you may order instant fax delivery using the item numbers listed below for frequently requested forms, by selecting option 2. If your fax order has not been received within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select option 3.

<u>Item</u>	<u>Form</u>	Description
100	500(1999)	Individual Income Tax Return for Resident, Part-Year Resident and Nonresident for Tax Year 1999
101	500EZ(1999)	Single Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 1999
110	500X	Amended Income Tax Return
120	600	Georgia Corporation Tax Return
121	600S	Georgia S Corporation Tax Return
140	G-4	State of Georgia Withholding Allowance Certificate
150	700	Partnership Income Tax Return
160	500ES	Georgia Individual Estimated Tax Form (Quarterly)

You may order up to sixteen (16) different forms per phone call.

# **DOUBLE CHECK YOUR RETURN**

Before mailing your return, please proofread carefully for the following items:

- Did you use the address label provided with the booklet? If so, is all the information correct? **Do not use** the label if the information shown is no longer correct. Instead print or type the correct Social Security Number, name and address information on the tax form and use black ink.
- Did you attach your W-2 and other withholding statements to the return?
- Did you attach a copy of your Federal return?
- If you claimed another state tax credit, did you attach a copy of the other state tax return?
- If there is a balance due on your return, did you include your remittance to the Georgia Income Tax Division?
- If there is an overpayment, did you indicate the amount to be refunded and/or the amount to be credited to estimate or the contribution to Nongame-Endangered Wildlife Conservation Fund or the Children and Elderly in Need Fund?
- Have you used the correct envelope? Do not mail your Georgia return to the Internal Revenue Service.
- Did you use the proper tax table?

12.

Sending your return certified mail will not expedite the processing of your refund.

NOTE: If your return reflects a balance due of less than \$1, remittance need not be made to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a formal application is filed in duplicate on Georgia Form 550 separately from the return.

#### TAX CREDITS

Low Emission Vehicle Credit. This is a credit, of up to \$1500, for the purchase or lease of a new low emission vehicle or the conversion of a standard vehicle to low emission vehicle. The low emission vehicle must operate exclusively on a fuel other than traditional gasoline and/or diesel. Certification from the dealership and the Environmental Protection Division, Department of Natural Resources must be included with the return for any credit claimed under this provision.

**Georgia Rural Physician Tax Credit.** This is a nonrefundable credit, not to exceed \$5000. Physicians who start practicing in rural counties after July 1, 1995, may be eligible if they meet the requirements as defined.

**Disabled Person Home Purchase or Retrofit Credit.** This is a nonrefundable credit, not to exceed \$500, for the purchase of a single-family home with accessible features, as defined, for a permanently disabled person. Also allowed is a credit in the amount of \$125 for each accessibility feature or the actual cost of each accessibility feature whichever is lower. The total credit cannot exceed \$500. Unused credit can be carried forward to next three succeeding years' tax liability.

**Qualified Caregiving Expense Credit.** This is a credit of 10% of the qualified caregiving expenses, not to exceed \$150 for a qualifying family member for home agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care or health care equipment and supplies which are determined medically necessary by a physician. The caregiving services must be purchased or obtained from an organization or individual not related to the qualifying family member. The qualifying family member must be at least age be determined disabled by the Social Security Administration. The credit is taken against the current tax liability. It is not refundable and may not be carried back or forward.

#### Pass Through Credits From Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest

**Employer's Credit for Basic Skills Education.** Business enterprises may benefit by providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade.

**Employer's Credit for Approved Employee Retraining.** Retraining programs must enhance the functional skill of employees otherwise unable to function effectively on the job due to skill deficiencies or who would otherwise be displaced because such skill deficiencies would inhibit their utilization of new technology.

**Employer's Jobs Tax Credit.** A statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. Three tiers for the credit have been established.

**Employer's Credit for Providing or Sponsoring Child Care for Employees.** Employers who provide or sponsor child care for employees are eligible for a tax credit up to 50% of the direct cost of operation to the taxpayer. The credit cannot exceed 50% of the taxpayer's total state income tax liability for that tax year.

Manufacturer's Investment Tax Credit. This credit is based on the same tiers as the Jobs Tax Credit and requires certain minimum expenditures in order to be claimed against the income tax liability. Credit may be claimed beginning with the tax year immediately following the year in which the minimum expenditures for investment property have occurred. To be eligible, a taxpayer must purchase or acquire qualified investment property pursuant to an approved project plan.

**Optional Investment Tax Credit.** The credit is similar to the regular investment tax credit. However, there are higher spending thresholds, as well as a 10-year calculation. As with the Manufacturer's Investment Tax Credit, prior approval is required.

#### **FUTURE TAX CREDITS**

Child Care Credit. The previous child care credit was repealed and replaced by a new child care credit to be calculated in two stages. The first offers a tax credit to an employer who provides or sponsors child care for employees. The second allows for a credit for the taxable year in which the taxpayer first places in service qualified child care property and for each of the ensuing nine taxable years. Effective for tax years beginning on or after January 1, 2000.

Qualified Transportation Credit. A tax credit of \$25.00 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as provided in Section 132(f) of the IRS Code of 1986. Effective for tax years beginning on or after January 1, 2001.

FOR ADDITIONAL INFORMATION ON BUSINESS TAX CREDITS, REQUEST OUR PUBLICATION ENTITLED "INFORMATION ON INCOME TAX CREDITS FOR GEORGIA BUSINESSES".

#### TAXPAYER ASSISTANCE

For most individual income taxpayers, this instruction booklet and the enclosed forms are the only materials needed to complete your 1999 Georgia income tax return. If assistance is needed to fill out your individual return, call one of the following Revenue Offices listed below.

Rome (30161-6494)

Atlanta (30334) Morrow (30260)

426 Balcony LevelColumbus (31901)3000 Corporate Center DriveWest Tower307 15th StreetSuite 210Floyd BuildingRoom 215770/960-2000

404/656-4071 706/649-7451 770/960-200

Albany (31707) Douglas (31533) 1401 Dean Street 2700 Palmyra Road 111 North Coffee Avenue Suite E

912/430-4241 912/389-4270 706/295-6667

Athens (30622) Lithia Springs (30122) Savannah (31405)
190 Ben Burton Circle 351 Thornton Road 6606 Abercorn Street

 (Bogart, GA)
 Suite 101
 Room 220

 706/542-6058
 770/732-5812
 912/356-2140

Augusta (30907) Macon (31211-1493) Tucker (30084)

Interstate West Office Park 630 North Avenue 2082 E. Exchange Place

 1054 Claussen Road
 Suite B
 Suite 120

 Suite 310
 912/751-6014
 770/724-6500

 706/737-1870
 706/737-1870

### **DEPARTMENT OF REVENUE WEBSITE**

http://www2.state.ga.us/departments/dor

See our website for downloading various Georgia Department of Revenue forms.

Senior citizens may call AARP TAX AIDE at 404/888-7744 or toll free 1-888-AARPNOW for location of tax assistance in filing both Federal and Georgia income tax forms from February 1st to April 15th.

#### TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS

This service is available to hearing-impaired taxpayers who have access to TDD equipment. Call 404/656-2054.

If you are an individual with a disability and wish to acquire this publication in an alternative format, please notify the Department of Revenue, 270 Washington Street S.W., Atlanta, Georgia 30334, or call 404/656-6708 or 404/656-2054.

#### **REFUND INQUIRIES**

The earlier you file your tax return, the quicker you will receive your refund. Please allow up to 8 weeks if you file prior to April 1st and up to 10 weeks if you file after April 1st, before you inquire. If your refund has not been received within these specific periods and you live in the metro Atlanta dialing area, you may call <u>404/656-6286</u> to inquire about the status of your refund. If you live inside Georgia, but outside the metro Atlanta dialing area, you may call <u>1-800-338-2389</u>. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. For other problems you may have with your refund call the appropriate phone number above or the Taxpayer Accounting Division Director's Office at <u>404/657-9072</u>.

#### PROBLEM RESOLUTION

If you have an income tax problem, you should first contact taxpayer assistance for help. Should you receive a notice or a letter from the Department of Revenue, call the phone number provided on the document. Most of your questions can be answered or your problems solved at that time, but if not, call <u>404/656-4188</u> for additional help, or the Income Tax Division Director's Office at <u>404/656-4095</u>.

#### FORM IND-CR

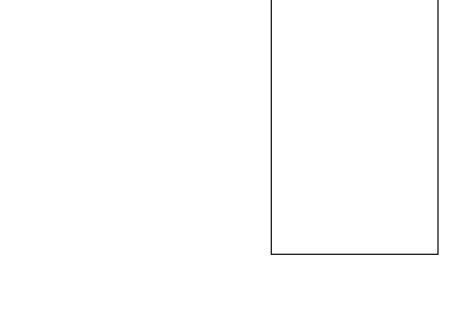
A new form has been developed to help you compute the amount allowed for the Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit and Qualified Caregiving Expense Credit. See page 16 for instructions on how to order forms by mail or phone. Attach the completed form to your return.

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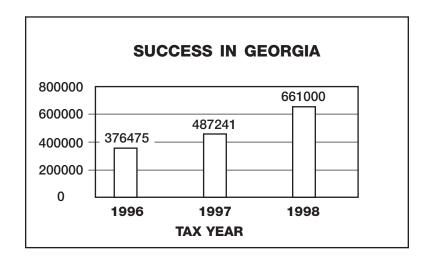
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STATE OF GEORGIA DEPARTMENT OF REVENUE INCOME TAX DIVISION 270 WASHINGTON STREET ATLANTA, GEORGIA 30334

Bulk Rate
Postage and Fees
Paid
Georgia Dept. Of Revenue



# GET YOUR REFUND WITHIN 21 DAYS FILE AN ELECTRONIC (ELF) RETURN



- Receive Your Refund Faster
- Direct Deposit
- It's Proven! It Works! 661,000 People Did It!
- Georgia Was #1 in ELF for Tax Year 1998
- File An Accurate Return
- For More Information See Page 3
- Or Visit Our Website http://www2.state.ga.us/departments/dor